

STERLING

A Colorado Treasure



ADOPTED 2016 BUDGET

CITY OF STERLING
CENTENNIAL SQUARE
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**ADOPTED
2016 BUDGET**

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BUDGET TRANSMITTAL MESSAGE

The 2016 City of Sterling, Colorado, Budget is hereby respectfully submitted. The enclosed document is the product of many staff hours dedicated to meeting the challenge of allocating scarce financial resources among the increasing list of community needs and services.

To gain perspective on the funding levels required to operate the City of Sterling, it is important to introduce the city in terms of its beginnings and services currently provided.

CITY OF STERLING

The first inhabitants of the plains were the Indians – Arapaho, Cheyenne, Crow, Blackfoot, Sioux, Kiowa and Pawnee. They survived and even thrived. The first non-Indians were French-Canadian trappers who passed through the area on their way to the beaver-rich foothills of the Rockies. They stayed only as long as there was a demand for the pelts, and then moved on. Explorers such as Stephen H. Long passed through what is now Logan County on June 26, 1820. He referred to this area as “The Great American Desert.”

Discovery of gold in California in 1849, and ten years later in the Colorado mountains made the Overland Trail (a branch of the Oregon Trail) the most heavily traveled road in the country. Between 1862-1868, thousands of brave and adventurous people pressed across the unmarked prairie in search of gold and silver in the snow-capped Rockies. Men like John Wesley Iliff recognized the wealth of the prairie and developed enormous ranching empires. Other enterprising men established freighting businesses, started newspapers, opened general stores, etc.

William Shaw Hadfield from Derbyshire England arrived in the area in 1871 and established his home on an island in the South Platte River, a few miles south of present day Sterling. He named the island Sarinda. A post office was established there and newcomers to the area were made welcome on the island. Mr. Hadfield is credited with being the first permanent white settler in the area. Others came before him, but for various reasons, left the area.

The Civil War had left its mark on the South, so soon afterwards eyes turned to the West and the land of opportunity and freedom. These people first settled in the Union Colony (present day Greeley), but found the best farmland already taken, so came back east along the river and settled along its banks in an area about four miles north of the present town site. Here they built sod huts and dugouts along the treeless river valley. They built the first irrigation ditch in 1873.

In 1881 news reached the settlement that the Union Pacific Railroad was going to extend its line from Julesburg to LaSalle. The members of the Southern Colony at “old Sterling” knew that if a railroad came through this territory, a town would be established somewhere near their settlement. Pioneer leader Minos C. King, was elected to go to Omaha to meet with railroad officials to offer them 80 acres of land for a right-of-way if shops and a roundhouse were located there. The offer was accepted.

The land on which Sterling stands was pre-empted by John E. Boyd, who sold it to Mr. King for \$400.00. The site for the new town was surveyed and platted by railroad surveyor David Leavitt, from Sterling, Illinois. While living in Sterling (Colorado) Mr. Leavitt was also Justice of the Peace, lawyer, civil engineer and the “general information bureau.” Mrs. Leavitt was a physician and rendered aid to the settlers in their times of need. She also became the first postmistress in the new town.

The new town consisted of 19 blocks. It was bordered on the east by what is now Front Street; on the south by Cedar Street; on the west by Fourth Street; and on the southwest by what is now Division Avenue from Fourth to Cedar. The northern boundary was a diagonal line extending a little north of the corner of what is now Chestnut and Front Streets – to about where the railroad tracks cross Main Street. The railroad tracks followed the diagonal of the South Platte River; hence, the old part of Sterling is on the diagonal. From Division Avenue westward the streets now run true north and south (and east and west). To encourage development of the town, Mr. King donated lots for a church, for schools, other public buildings, and for a cemetery – the old cemetery north of town now abandoned.

After laying out the new town, most of the settlers from the old Sterling settlement moved to the new locality. Mr. King and Mr. R.E. Smith entered into a business partnership and opened the first lumberyard and general store. As soon as the railroad went through in 1881, a section house and depot were built. It was not long before the Pacific Hotel near the depot was built.

Other businesses sprang up. With lumber now available, “stick” houses were built. The R.C. Perkins family built the first frame house near what is now the south edge of the city. It was destroyed by fire shortly after being built.

By 1884, the city had grown and articles of incorporation were completed. George Wilson was the first mayor. Other knowledge of the early history of Sterling is limited by the fact that there were no city records saved before 1887. The records were apparently lost en route from Weld County, which Sterling was part of at that time. In 1887, Sterling was made the county seat by then governor, Alva Adams.

The City of Sterling, county seat of Logan County, is the largest city in the Northeastern corner of Colorado. Interstate 76, as well as Highways 6, 61, and 138, connect Sterling to the surrounding areas. Colorado Highway 14, Main Street, offers easy access westward to the Fort Collins area and the Northern Front Range. Sterling is located 128 miles from Denver on I-76, 90 minutes from DIA, and 40 minutes from I-80. Colorado's beautiful mountain range is only a 2 hour drive away.

In addition to an ideal location, Sterling can boast the best of both worlds. Its original development as an agricultural community has gifted it with a heritage rich in small town atmosphere, with a beautiful downtown area, friendly neighbors, and the feel of a real community. The distance of Sterling from the rapid growth of the Front Range has enabled the city to keep these positive qualities while developing big city resources rarely found in a community this size.

The area is strongly influenced by an agricultural lifestyle and economy. The City of Sterling serves as the shopping hub for Northeastern Colorado and portions of Kansas and Nebraska.

HOME RULE GOVERNMENT

The City of Sterling, Colorado, incorporated in 1884, adopted a home rule charter in 1950, and operates under the council/manager form of government. The City Council consists of a seven member council, with one member elected as mayor and six serving as council members. The council is elected on a non-partisan basis. Three council members are elected every two years within their respective Ward, with staggered terms of four years. The Mayor is elected at large for a two-year term. The City Council is the legislative body of the City of Sterling. They are responsible, among other things, for setting policy by passing ordinances and resolutions and adopting the budget. The City Manager is the Chief Executive Officer of the City.

SERVICES PROVIDED

The City of Sterling provides a full range of services, including police and fire protection; the construction and maintenance of streets and other infrastructure; recreational activities and utility services of water, sewer and sanitation. The following services are included within the accompanying financial statements:

- General Government – Council, Manager, Finance, Personnel, Attorney, and Municipal Court;
- Public Safety - Police, Dispatch, Youth Services, Fire Protection, and Ambulance Service;

- Parks, Library and Recreation - Recreational Administration, Parks, Forestry, Cemetery, Recreation Center, Library, Museum and Recreational Programs;
- Public Works – Planning and Engineering, Airport, Street, Water, Sewer, Wastewater, Sanitation and Service Center.

BUDGET

As required by the Home Rule Charter of the City of Sterling, an annual budget, which is the complete financial plan for the ensuing year, is adopted for all funds. The City's budget is consistent with Generally Accepted Accounting Principles except for the enterprise funds and internal service funds wherein depreciation is not budgeted. Also, capital outlay and debt service are budgeted as operating expense. The year-end financial reports are converted to comply with GAAP.

For Fiscal Management, the General Fund is divided into the following sections in the budget.

- General Government including the following units
 - a. City Council - handling the legislative functions of the City.
 - b. City Manager – handling the day-to-day operations of the government.
 - c. City Attorney – handling the legal considerations of the City.
 - d. Municipal Court – handling the court functions of the City.
 - e. Finance – handling the financial matters of the General Government, Internal Service Funds and the Enterprise Funds.
 - f. City Hall Non-Departmental – including expenditures and services that benefit many or all departments or divisions within the City.
 - g. Personnel – handling human resource functions of the City.
- Public Works – including the following:
 - a. Public Works Administration – handling the administration of day-to-day operations.
 - b. Street – handling the day-to-day operation of the vehicle and pedestrian ways of the City.
 - c. Airport – handling the municipal airport.
 - d. Service Center – handling the day to day operations of the City of Sterling Service Center.
- Public Safety
 - a. Police – handling the safety and welfare of the citizens.
 - b. Dispatch – handling the emergency dispatching of emergency services.
 - c. Youth Services – handling the concerns and rights of the youth in our community including those in the court system.
 - d. Fire – handling fire safety and prevention within the City.
 - e. Ambulance Service – handling the day-to-day operation of EMS/Ambulance service under contract with Logan County.
- Parks, Library and Recreation
 - a. Parks, Library and Recreation Administration – handling the day-to-day operations.
 - b. Cemetery – handling the day-to-day operations of Riverside Cemetery.
 - c. Museum – handling the day-to-day operation of the Overland Trail Museum.
 - d. Parks – handling the day-to-day operations of the City parks, playgrounds, and open space.
 - e. Forestry – handling the maintenance of the urban forest.
 - f. Recreation Center – handling the day-to-day operation of the Sterling Recreation Center.
 - g. Recreation Programs – including softball, basketball, volleyball, Tolla Brown Skate Park, special events, tennis and baseball.
 - h. Library – handling the day-to-day operation of the Sterling Public Library.

There are also three (3) Enterprise Funds in the budget, Water, Wastewater, and Sanitation. Enterprise Funds are used to account for operations that provide services that are financed primarily by user charges and can't receive more than 10% of their funds from the General Fund.

The budget also includes the following Internal Service or Special revenue funds:

- Hotel tax – A fund for the accounting of the Hotel tax passed in the 2011 election. Funds must be used for tourism and beautification.
- Perpetual Care Fund – A fund created by Ordinance to assist in the care and maintenance of the cemetery. Each lot or niche sale at the cemetery contributes an amount to this fund. The investment earnings are transferred to the General Fund.
- Library Improvement Fund – A fund created to account for funds donated for the construction of a Library. These funds were expended on the Library addition and renovations. A small fund balance remains and will be used for Library improvements.
- Conservation Trust Fund – A fund created to account for funds from the Lottery. The funds must be used for the maintenance, construction or acquisition of parks, open space or recreation facilities.
- Karl Falch Fund – A fund created to account for the funds from the Falch Estate. The funds must be used for books or resources of a legal nature at the Library.
- Employee Self-Insurance Fund – An internal service fund to account for funds regarding employee health benefits.
- Service Center Fund – An internal service fund used to operate the Service Center. Each department and division contributes to this fund on an employee and/or area occupied. It is the operating budget for the Service Center. Funds contributed and not expended are carried forward as a fund balance.
- Risk Management Fund – An internal service fund to administer funds for property/casualty insurance, workers compensation insurance, unemployment insurance and claims made against the City.
- Capital Replacement Fund – An internal service fund used to administer funds for the replacement of equipment. For equipment purchased in 2006 - 2009 a pro-rata share of the specific equipment was contributed to the fund. For equipment purchased in 2010 and 2011, only the purchase price of the equipment is contributed. In 2016, a pro-rata share plus the purchase price will be transferred. All funds not expended are carried forward as fund balance.
- Capital Improvement Fund – An internal service fund used to administer fund generated by rental of City property, grants and donations for Capital Improvements. Projects such as the library, tennis courts, communications building and assistance for the Service Center are funded or partially funded from this fund.

BUDGET REVENUES

GENERAL FUND

The General Fund budgeted revenue for 2016 is projected to be \$13,700,655. This reflects an increase of \$58,712 or .0043 percent over the 2015 budget.

Taxes continue to be the principal source of income for the City's operating and capital budgets. At about 80% of all general taxes in the 2016 budget, sales tax is by far the largest source of revenue. Sales tax is projected to increase by 3% in 2016. Sales tax in 2015 was budgeted at \$6,775,000 but because of a healthy local economy has been estimated at \$7,325,950. Sales tax for 2016 is projected at \$7,545,725.

The **Franchise taxes** for 2016 which is included in the General Fund revenue is budgeted at \$692,000.

The **License and Permit** revenue for 2016 is budgeted to be \$186,715. This is a 1.12 percent decrease from budgeted 2015

The revenue for **Charges and Services** is budgeted for 2016 at \$259,403, which is a 1.68 percent decrease compared to budgeted 2015. This revenue is impacted mostly by participation fees for recreation programs.

Intergovernmental revenue is budgeted for 2016 at \$1,869,927. The primary decrease is the \$359,950 FAA grant. This revenue is impacted by entities outside of our control. The major line items are Highway User tax, Severance tax, Sterling Rural Fire District, Dispatch Service fee and grant receipts. This does include \$766,206 from Logan County for EMS Service and \$403,235 for dispatch services for the various fire departments and the Logan County Sheriff's Office.

The **Fines and Forfeits** revenue is budgeted at \$98,200. The 14.3 percent decrease compared to 2015 is attributed to other fines and forfeits.

Miscellaneous revenue is budgeted at \$285,483. The decrease is the revenue from grants and airport fuel sales.

Transfer from Other Funds are again set at 15 percent of personnel and operations and maintenance budget of identified Enterprise Funds. The Transferred Funds are shown below:

	2013	2014	Projected 2015	Budgeted 2016
Water Fund	\$225,000	\$184,029	\$554,642	\$526,449
Sewer Fund	\$237,800	\$237,701	\$272,483	\$298,008
Perpetual Care	\$300	\$212	\$20,900	\$200
Sanitation Fund	\$66,578	\$71,506	\$75,566	\$76,989
Insurance	\$1,065	\$934	\$900	\$800
TOTAL	\$530,673	\$494,382	\$924,491	\$902,446

ENTERPRISE FUNDS

WATER ENTERPRISE

The Water Enterprise Fund revenue is projected at \$5,054,328 which is \$131,672 less than the adopted 2015 budget. The majority of the funds revenue comes from water sales to inside and outside the city water users. The revenue from water sales is projected at \$4,799,931. No fee's are proposed to be changed in 2016, however an updated rate study should be conducted to meet future needs.

WASTEWATER ENTERPRISE

The Wastewater Enterprise Fund revenue is projected at \$1,708,030 which is \$20,720 less than 2015. The majority of the wastewater revenue is from collection and treatment fees and is projected to generate \$1,653,375. No fee's are proposed to be increased in 2016, however an updated rate study should be conducted to meet future needs.

SANITATION ENTERPRISE

The Sanitation Enterprise Fund revenue is projected at \$592,245. The adopted budget includes an increase of \$2.50 per month per residential account. Garbage collection fees would increase from the current rate of \$9.50 to \$12.00 per month. Without an increase, the fund balance will be down from the current balance of \$436,410 to \$34,113 in 2019 with no capital purchases including a proposed new truck in 2017.

EXPENDITURES

The total General Fund expenditures budgeted is as follows:

	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Expenditures	\$12,545,883	\$14,473,628	\$14,993,583	\$14,461,427
Revenues	\$12,228,181	\$15,023,328	\$13,475,445	\$13,700,655

As the above table shows, in 2013, expenditures exceed revenue by \$317,702, 2014 the revenue exceeded the expenditures by \$549,700. In 2015, the budgeted expenditures exceeded the budgeted revenue by \$1,518,138. The 2016 adopted budget shows expenditures exceeding revenue by \$763,772.

With this trend developing of expending the fund balance, the City must consider revenue enhancement by adjusting fees or expenditure shaving. The adopted fund balance of \$1,759,705 exceeds City Council's goal of having a fund balance of at least 10% of the expenditures for the coming year.

BUDGET ASSUMPTION FOR 2016

The following assumptions were made to develop the budget for 2016:

- Stable sales tax revenue
- Energy and fuel costs will remain level
- Minimal growth is anticipated in residential construction
- Growth will occur in business construction with the development of Buffalo Hills Marketplace, and two (2) new hotels.
- Sanitation Fees will be increased by \$2.50 per month from \$9.50 to \$12.00. Expenses exceed revenue by approximately \$134,000 and without any Capital purchases the fund balance will be down to \$34,113 by the year 2019

PERSONNEL

Numerous changes were made to the placement of employees, primarily Division Directors, so that the actual costs of providing services are shown in their respective Divisions. Previously the Museum Curator, Library Superintendent, Recreation Supervisor, Recreation Superintendent, and Park, Cemetery, Forestry Superintendent were listed under PLR Administration. They are now listed under their Divisions and therefore their budgets will show a large increase and the PLR Administration budget will show a significant decrease. Additionally, a division secretary position that answers the telephone switchboard has been moved to the City Manager's office from the PLR Administration budget.

The adopted 2016 budget does include five (5) new positions. Two (2) of the positions are maintenance workers in the water lines division and two (2) positions in the sewer division. The City's aging infrastructure is at a point that each division is spend significant time responding to breaks in the water lines and blockages in the sewer mains. The fifth position is for the Police Department and will perform vital recordkeeping/discovery work for the police officers which free up valuable time for policing duties.

The adopted budget does include a 3% across the board for all city employees. The adopted raise is consistent with what the comparative communities in the 2013 wage survey are proposing for their employees.

DEBT SERVICE

The City has three (3) Capital Lease Obligations with payments due in 2016 in the amount of \$307,404 for the general fund. The three leases are for the Service Center (\$235,480), Fire Truck (\$35,137) and the Self Contained Breathing Apparatus (\$36,787). Additionally, in the Enterprise Funds, the Water Enterprise has a loan

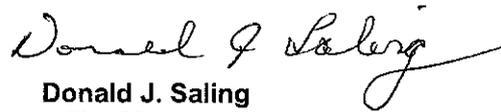
payment in the amount of \$1,862,877 for the new water treatment plant and the Wastewater Enterprise has a loan payment in the amount of \$196,049 for the improvements to the wastewater outfall line in 1997.

CONCLUSION

The City is financially sound. The City of Sterling Charter requires that we operate with a balance budget, and the 2016 budget is balanced with limited revenue growth. City Administration and staff will continue to provide the most efficient services available to the citizens of Sterling

ACKNOWLEDGEMENTS

I would like to personally acknowledge Deb Forbes, Director of Finance and the many staff members city-wide that participated in this year's budget process and contributed significant hours. The budget process is a difficult process in that revenues never meet or exceeds the desires of the various departments as they look to the current and future needs of the citizens of the City, but collectively we work together to provide the highest quality of services within the fiscal constraints.



Donald J. Saling
City Manager



BUDGET PROCESS AND ACCOUNTING BASIS

BUDGET PROCESS

The budget process for the City starts in July of each year when the various departments are given draft budget sheets and are required to submit their request funding for the upcoming budget year. Those requests are typically greater than available funds however, it is important to review their fiscally unconstrained needs.

After receiving the department requests, the City Manager and the Finance Director meet and review the requests relative to the projected revenue streams. Meetings are then held with the Department Directors and Division Heads to evaluate their respective requests relative to city-wide needs and to compare proposed expenditures to projected revenues.

Along with operational budget requests, the five-year capital improvement and capital equipment budgets are submitted.

The City Manager is required by Article 5, Section 5.2 of the City Charter to prepare and submit on or before the 20th of September a recommended budget covering the next fiscal year.

BUDGET HEARING AND ADOPTION

Section 5.7 of the City Charter requires that a public hearing on the budget shall be held by the council two (2) weeks after its submission. Notice of time and place of said hearing shall be published within three (3) days after the submission of the budget.

CHANGES BY COUNCIL

After the conclusion of such public hearing the council may insert new items of expenditure or may increase, decrease, or strike out, items of expenditures, except that no item of appropriation for debt service shall be reduced. The council is not allowed to alter the city manager's estimates of receipts.

ACCOUNTING AND BUDGETARY BASIS

All accounting for the City of Sterling is on the modified accrual basis. Modified accrual is when revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which a liability is incurred, if measurable, except for interest on long-term debt which is recognized when due.

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	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
<u>GENERAL FUND</u>			
BEGINNING FUND BALANCE	\$2,807,730	\$3,357,430	\$2,520,477
ADD: REVENUE	\$15,023,328	\$13,641,943	\$13,700,655
TOTAL AVAILABLE	\$17,831,058	\$16,999,373	\$16,221,132
LESS: EXPENDITURES	\$14,473,628	\$14,478,896	\$14,461,427
ENDING FUND BALANCE	\$3,357,430	\$2,520,477	\$1,759,705

<u>HOTEL TAX FUND</u>			
BEGINNING FUND BALANCE	\$257,161	\$459,733	\$644,067
ADD: REVENUE	\$212,241	\$237,997	\$200,700
TOTAL AVAILABLE	\$469,402	\$697,730	\$844,767
LESS: EXPENDITURES	\$9,669	\$53,663	\$50
ENDING FUND BALANCE	\$459,733	\$644,067	\$844,717

<u>WATER FUND</u>			
BEGINNING FUND BALANCE	\$10,478,706	\$9,617,833	\$7,458,634
ADD: REVENUE	\$5,198,919	\$5,119,031	\$5,054,328
TOTAL AVAILABLE	\$15,677,625	\$14,736,864	\$12,512,962
LESS: EXPENDITURES-Water Lines	\$1,706,085	\$2,597,937	\$1,633,299
LESS: EXPENDITURES-Water Plant	\$4,353,707	\$4,680,293	\$5,325,114
ENDING FUND BALANCE	\$9,617,833	\$7,458,634	\$5,554,549

<u>SANITATION FUND</u>			
BEGINNING FUND BALANCE	\$861,944	\$876,209	\$570,509
ADD: REVENUE	\$479,958	\$466,577	\$592,245
TOTAL AVAILABLE	\$1,341,902	\$1,342,786	\$1,162,754
LESS: EXPENDITURES	\$465,693	\$772,277	\$600,676
ENDING FUND BALANCE	\$876,209	\$570,509	\$562,078

<u>SEWER FUND</u>			
BEGINNING FUND BALANCE	\$4,981,171	\$5,130,577	\$3,657,241
ADD: REVENUE	\$1,768,208	\$1,708,030	\$1,708,030
TOTAL AVAILABLE	\$6,749,379	\$6,838,607	\$5,365,271
LESS: EXPENDITURES-Sewer Div	\$674,827	\$1,375,303	\$1,424,787
LESS: EXPENDITURES-Wastewater	\$943,975	\$1,806,063	\$2,080,989
ENDING FUND BALANCE	\$5,130,577	\$3,657,241	\$1,859,495

<u>PERPETUAL CARE FUND</u>			
BEGINNING FUND BALANCE	\$202,181	\$189,806	\$180,036
ADD: REVENUE	\$26,562	\$11,600	\$11,700
TOTAL AVAILABLE	\$228,743	\$201,406	\$191,736
LESS: EXPENDITURES	\$38,937	\$21,370	\$1,020
ENDING FUND BALANCE	\$189,806	\$180,036	\$190,716

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	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
<u>LIBRARY IMPROVEMENT FUND</u>			
BEGINNING FUND BALANCE	\$29,337	\$30,309	\$5,190
ADD: REVENUE	\$1,022	\$571	\$35
TOTAL AVAILABLE	\$30,359	\$30,880	\$5,225
LESS: EXPENDITURES	\$50	\$25,690	\$50
ENDING FUND BALANCE	\$30,309	\$5,190	\$5,175
<u>CONSERVATION TRUST FUND</u>			
BEGINNING FUND BALANCE	\$165,174	\$246,038	\$67,545
ADD: REVENUE	\$137,864	\$141,772	\$140,150
TOTAL AVAILABLE	\$303,038	\$387,810	\$207,695
LESS: EXPENDITURES	\$57,000	\$320,265	\$50,000
ENDING FUND BALANCE	\$246,038	\$67,545	\$157,695
<u>KARL FALCH FUND</u>			
BEGINNING FUND BALANCE	\$31,456	\$31,437	\$31,422
ADD: REVENUE	\$36	\$40	\$40
TOTAL AVAILABLE	\$31,492	\$31,477	\$31,462
LESS: EXPENDITURES	\$55	\$55	\$855
ENDING FUND BALANCE	\$31,437	\$31,422	\$30,607
<u>EMPLOYEE SELF-INSURANCE FUND</u>			
BEGINNING FUND BALANCE	\$588,142	\$584,954	\$582,719
ADD: REVENUE	\$1,664,414	\$2,155,622	\$2,413,238
TOTAL AVAILABLE	\$2,252,556	\$2,740,576	\$2,995,957
LESS: EXPENDITURES	\$1,667,602	\$2,157,857	\$2,416,218
ENDING FUND BALANCE	\$584,954	\$582,719	\$579,739
<u>SERVICE CENTER FUND</u>			
BEGINNING FUND BALANCE	\$273,750	\$309,569	\$346,929
ADD: REVENUE	\$685,753	\$745,068	\$837,518
TOTAL AVAILABLE	\$959,503	\$1,054,637	\$1,184,447
LESS: EXPENDITURES	\$649,934	\$707,708	\$838,948
ENDING FUND BALANCE	\$309,569	\$346,929	\$345,499
<u>OLD HIRE POLICE PENSION FUND</u>			
BEGINNING FUND BALANCE	\$983,817	\$791,971	\$525,751
ADD: REVENUE	\$781	\$750	\$600
TOTAL AVAILABLE	\$984,598	\$792,721	\$526,351
LESS: EXPENDITURES	\$192,627	\$266,970	\$203,514
ENDING FUND BALANCE	\$791,971	\$525,751	\$322,837
<u>RISK MANAGEMENT FUND</u>			
BEGINNING FUND BALANCE	\$842,741	\$1,017,413	\$953,303
ADD: REVENUE	\$1,196,685	\$580,634	\$615,330
TOTAL AVAILABLE	\$2,039,426	\$1,598,047	\$1,568,633
LESS: EXPENDITURES	\$1,022,013	\$644,744	\$666,070
ENDING FUND BALANCE	\$1,017,413	\$953,303	\$902,563

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	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
<u>CAPITAL REPLACEMENT FUND</u>			
BEGINNING FUND BALANCE	\$1,158,524	\$1,233,098	\$1,257,700
ADD: REVENUE	\$296,473	\$689,488	\$449,834
TOTAL AVAILABLE	\$1,454,997	\$1,922,586	\$1,707,534
LESS: EXPENDITURES	\$221,899	\$664,886	\$794,814
ENDING FUND BALANCE	\$1,233,098	\$1,257,700	\$912,720
<u>CAPITAL IMPROVEMENT FUND</u>			
BEGINNING FUND BALANCE	\$824,882	\$840,840	\$744,495
ADD: REVENUE	\$16,258	\$14,881	\$15,147
TOTAL AVAILABLE	\$841,140	\$855,721	\$759,642
LESS: EXPENDITURES	\$300	\$111,226	\$300
ENDING FUND BALANCE	\$840,840	\$744,495	\$759,342

ADOPTED
2016 BUDGET

GENERAL FUND EXPENDITURE SUMMARY	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
CITY COUNCIL	\$108,306	\$92,417	\$59,750
CITY MANAGER	\$242,890	\$296,617	\$369,065
CITY ATTORNEY	\$249,636	\$262,586	\$257,557
MUNICIPAL COURT	\$97,714	\$109,491	\$133,460
FINANCE	\$481,109	\$500,240	\$512,799
NON-DEPARTMENTAL	\$1,353,979	\$1,642,897	\$1,719,393
PERSONNEL	\$264,597	\$226,571	\$218,488
POLICE	\$1,741,090	\$1,964,301	\$2,115,911
DISPATCH	\$528,250	\$629,793	\$865,312
YOUTH SERVICES	\$110,277	\$118,213	\$122,319
FIRE	\$1,501,315	\$1,816,470	\$1,760,658
AMBULANCE SERVICE	\$686,970	\$734,384	\$766,206
PUBLIC WORKS ADMINISTRATION	\$316,457	\$419,105	\$428,645
STREET	\$2,026,393	\$2,386,182	\$1,959,323
AIRPORT	\$2,284,568	\$667,250	\$306,215
CEMETERY	\$198,529	\$217,807	\$238,500
MUSEUM	\$138,683	\$147,311	\$336,035
PARKS	\$379,802	\$385,296	\$462,253
RECREATION CENTER	\$555,973	\$546,047	\$721,078
FORESTRY	\$123,743	\$123,255	\$143,741
PLR ADMINISTRATION	\$426,234	\$468,865	\$150,610
PROGRAMS	\$166,966	\$188,380	\$209,778
LIBRARY	\$490,146	\$535,418	\$604,331
TOTAL GENERAL FUND	\$14,473,628	\$14,478,896	\$14,461,427

ADOPTED
2016 BUDGET

GENERAL FUND REVENUE SUMMARY	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
TAXES	\$9,043,545	\$9,167,652	\$9,406,481
FRANCHISE TAXES	\$699,088	\$692,000	\$692,000
LICENSES & PERMITS	\$211,987	\$186,715	\$186,715
INTERGOVERNMENTAL REVENUE	\$3,673,164	\$1,801,060	\$1,869,927
CHARGES FOR SERVICES	\$263,412	\$261,503	\$259,403
FINES & FORFEITURES	\$105,849	\$98,200	\$98,200
MISCELLANEOUS REVENUE	\$531,901	\$510,322	\$285,483
TRANSFER FROM OTHER FUNDS	\$494,382	\$924,491	\$902,446
TOTAL GENERAL FUND REVENUE	\$15,023,328	\$13,641,943	\$13,700,655

ADOPTED
2016 BUDGET

GENERAL FUND - REVENUE	ACTUAL	ESTIMATED	ADOPTED
	2014	2015	2016
TAXES			
REAL & PERS PROP TAXES	\$1,038,346	\$1,055,002	\$1,094,056
ROAD & BRIDGE FUND TAXES	\$159,716	\$100,000	\$100,000
AUTO OWNERSHIP TAXES	\$126,662	\$130,000	\$130,000
SALES TAX	\$7,215,896	\$7,325,950	\$7,545,725
USE TAX - VEHICLES	\$295,241	\$325,000	\$300,000
USE TAX - BLDG MATERIALS	\$126,202	\$155,000	\$155,000
SALES TAX REBATE	\$66,082	\$60,000	\$65,000
EMPLOYEE OCCUPATION TAX	\$15,400	\$16,700	\$16,700
TOTAL TAXES	<u>\$9,043,545</u>	<u>\$9,167,652</u>	<u>\$9,406,481</u>
FRANCHISE TAXES			
FRCH TAX- XCEL ELECTRIC	\$382,994	\$340,000	\$340,000
FRCH TAX- XCEL GAS	\$160,430	\$200,000	\$200,000
FRCH TAX- BRESNAN	\$111,918	\$110,000	\$110,000
FRCH TAX- QWEST	\$39,696	\$38,000	\$38,000
FRCH TAX- KENTEC	\$4,050	\$4,000	\$4,000
TOTAL FRANCHISE TAXES	<u>\$699,088</u>	<u>\$692,000</u>	<u>\$692,000</u>
LICENSES & PERMITS			
LIQUOR LICENSES	\$7,303	\$6,000	\$6,000
LIQUOR LICENSE FINE	\$0	\$1,000	\$1,000
PROFESS & OCCUP LICENSES	\$18,540	\$20,000	\$20,000
BUILDING PERMITS	\$75,788	\$78,000	\$78,000
BURIAL PERMITS	\$70,947	\$60,000	\$60,000
EXCAVATION PERMITS	\$1,380	\$800	\$800
MOBILE HOME HOOKUP FEE	\$2,028	\$200	\$200
ATV/OHV PERMITS	\$715	\$715	\$715
OTHER PERMITS	\$35,286	\$20,000	\$20,000
TOTAL LICENSES & PERMITS	<u>\$211,987</u>	<u>\$186,715</u>	<u>\$186,715</u>
INTERGOVERNMENTAL REVENUE			
DIVISION OF AERONICS	\$1,806,919	\$0	\$0
LITERACY COALITION	\$13,260	\$13,000	\$13,000
SEAT BELT/DUI ENFORCE GRANT	\$7,825	\$5,000	\$5,000
HIGHWAY USERS TAX	\$350,253	\$340,310	\$340,310
STATE MAINT AGREEMENT	\$11,776	\$11,776	\$11,776
STATE CIGARETTE TAX	\$33,084	\$31,000	\$31,000
SEVERANCE TAX	\$105,712	\$50,000	\$50,000
2.50 ADD MOTOR VEH TAX	\$41,087	\$42,000	\$42,000
COUNTY TAX COLLECTION FEE	\$4,199	\$3,000	\$3,000
STATE AVIATION FUEL TAX	\$3,454	\$1,400	\$1,400
RURAL FIRE DIST	\$189,105	\$185,000	\$185,000

ADOPTED
2016 BUDGET

GENERAL FUND - REVENUE	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
STERLING HOUSING	\$22,400	\$18,000	\$18,000
COUNTY AMBULANCE SERVICE	\$684,534	\$728,850	\$766,206
DISPATCH SERVICE FEE	\$266,256	\$371,724	\$403,235
EMERGENCY MANAGER	\$27,300	\$0	\$0
ENHANCEMENT FUNDS	\$106,000	\$0	\$0
TOTAL INTERGOVERNMENTAL	\$3,673,164	\$1,801,060	\$1,869,927
CHARGES FOR SERVICES			
GENERAL GOVERNMENT CHARGE	\$637	\$600	\$600
SPECIAL POLICE SERVICES	\$280	\$200	\$200
SEARCH FEES	\$1,946	\$1,750	\$1,750
LIBRARY COPY SALES	\$5,355	\$5,000	\$5,000
INTERLIBRARY LOAN	\$5	\$0	\$0
NUISANCE REMOVAL	\$9,169	\$7,500	\$7,500
CURB, GUTTER - PRINCIPAL	\$0	\$588	\$588
CURB, GUTTER,- INTEREST	\$16	\$0	\$0
ANIMAL CONTROL & SHELTER	\$0	\$100	\$100
DISINTERMENT	\$0	\$255	\$255
SALE OF CEMETERY LOTS	\$15,800	\$11,000	\$11,000
COLUMBARIUM NICHES	\$4,340	\$3,000	\$3,000
VAULT FEE	\$6,825	\$5,000	\$5,000
FACILITY USE FEE	\$879	\$1,500	\$1,500
PAVILION RENTAL	\$4,760	\$5,300	\$5,300
PICNIC TABLE RENTAL	\$1,535	\$1,100	\$1,100
ADMISSION FEE	\$90,554	\$100,000	\$100,000
SOFTBALL CONCESSION	\$0	\$1,000	\$1,000
REC CENTER CONCESSIONS	\$1,345	\$1,000	\$1,000
SOFTBALL FEES	\$15,016	\$15,000	\$15,000
BASKETBALL FEES	\$6,145	\$6,000	\$6,000
YOUTH SOFTBALL	\$9,026	\$8,500	\$8,500
VOLLEYBALL FEES	\$8,400	\$6,000	\$6,000
SPECIAL EVENTS	\$125	\$0	\$0
SWIM LESSONS	\$19,569	\$20,000	\$20,000
RECREATION PASS	\$18,430	\$17,500	\$17,500
SPECIAL PROGRAMS	\$4,478	\$4,000	\$4,000
RECREATION CENTER SALES	\$0	\$300	\$300
EQUIPMENT RENTALS	\$1,837	\$3,000	\$1,400
OTHER REC RECEIPTS	\$2,034	\$2,000	\$2,000
YOUTH BASKETBALL	\$15,156	\$15,000	\$15,000
YOUTH VOLLEYBALL	\$8,355	\$8,300	\$8,300

ADOPTED
2016 BUDGET

GENERAL FUND - REVENUE	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
MUSEUM FEES	\$3,408	\$3,500	\$3,000
MUSEUM ADMISSION	\$7,944	\$7,500	\$7,500
MUSEUM COPIES	\$43	\$10	\$10
TOTAL CHARGES FOR SERVICES	\$263,412	\$261,503	\$259,403
FINES & FORFEITS			
TRAFFIC FINES	\$44,218	\$45,000	\$45,000
OTHER FINES & FORFEITS	\$35,876	\$30,000	\$30,000
COURT COSTS	\$7,291	\$6,400	\$6,400
DOG FINES	\$1,856	\$2,000	\$2,000
COURT ADMINISTRATIVE FEES	\$4,950	\$4,500	\$4,500
DEPT MOTOR VEHICLE/OJW	\$1,700	\$1,000	\$1,000
USEFUL PUBLIC SERVICE	\$1,475	\$1,000	\$1,000
LIBRARY FINES	\$8,383	\$8,200	\$8,200
NUISANCE FINES	\$100	\$100	\$100
TOTAL FINES & FORFEIT	\$105,849	\$98,200	\$98,200
MISCELLANEOUS REVENUE			
INVESTMENT EARNINGS	\$2,090	\$2,500	\$2,500
SALES TAX PENALTY & INTEREST	\$40,808	\$5,000	\$5,000
MISCELLANEOUS	\$64,862	\$35,000	\$32,000
SURA AGREEMENT	\$1,700	\$1,700	\$1,700
SHORT CHECK FEE	\$1,388	\$1,000	\$1,000
RENTS FROM LAND	\$6,745	\$6,283	\$6,283
AIRPORT FUEL SALES	\$184,225	\$150,000	\$150,000
OUTSIDE FUEL SALES	\$90,652	\$55,000	\$55,000
HANGAR RENT	\$21,825	\$24,000	\$24,000
SALE OF ASSETS	\$0	\$8,954	\$5,000
HERITAGE FESTIVAL	\$4,100	\$3,000	\$3,000
OTHER REFUNDS OF EXPEND	\$10,098	\$775	\$0
CONTRIBUTIONS FOR LIBRARY	\$172	\$0	\$0
CONTRIBUTIONS FOR MUSEUM	\$2,195	\$2	\$0
CONTRIBUTIONS FOR FLOOD	\$1,000	\$0	\$0
CONTRIBUTIONS FOR DOG PARK	\$5,103	\$0	\$0
OTHER CONTRIBUTIONS	\$32,168	\$2,000	\$0
GRANTS	\$60,970	\$215,108	\$0
DONATION - CANINE PROGRAM	\$1,800	\$0	\$0
TOTAL MISCELLANEOUS REVENUE	\$531,901	\$510,322	\$285,483

ADOPTED
2016 BUDGET

GENERAL FUND - REVENUE	ACTUAL	ESTIMATED	ADOPTED
	2014	2015	2016
TRANSFER FROM OTHER FUNDS			
TRANSFER FROM WATER FUND	\$184,029	\$554,642	\$526,449
TRANSFER FROM INSURANCE	\$934	\$900	\$800
TRANSFER FROM SEWER FUND	\$237,701	\$272,483	\$298,008
TRANSFER FROM PERPETUAL CARE	\$212	\$20,900	\$200
TRANSFER FROM SAN FUND	\$71,506	\$75,566	\$76,989
TOTAL TRANS FROM OTHER FUND	\$494,382	\$924,491	\$902,446
TOTAL REVENUE	\$15,023,328	\$13,641,943	\$13,700,655

ADOPTED
2016 BUDGET

GENERAL FUND CITY COUNCIL	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$28,800	\$28,800	\$28,800
WORKERS COMPENSATION	\$24	\$21	\$18
SOCIAL SECURITY	\$2,203	\$2,203	\$2,203
MEDICAL INSURANCE	\$0	\$0	\$504
TOTAL PERSONNEL	\$31,027	\$31,024	\$31,525
OFFICE SUPPLIES	\$187	\$200	\$50
ADVERTISING	\$578	\$1,000	\$600
TELEPHONE	\$99	\$0	\$0
POSTAGE	\$78	\$100	\$75
CONFERENCES & TRAINING	\$1,206	\$1,500	\$1,500
TRAVEL, MEALS & LODGING	\$1,494	\$3,000	\$3,000
CONSULTING	\$31,747	\$0	\$0
MATERIALS & SUPPLIES	\$284	\$500	\$500
LEGAL & CONSULTING	\$20,920	\$20,000	\$5,000
COUNCIL PROJECTS	\$9,550	\$7,500	\$7,500
ARTS	\$11,136	\$27,593	\$10,000
TOTAL MAINT & OPER	\$77,279	\$61,393	\$28,225
TOTAL CITY COUNCIL	\$108,306	\$92,417	\$59,750

ADOPTED
2016 BUDGET

GENERAL FUND CITY MANAGER	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$154,860	\$203,935	\$237,780
City Manager			
Information Technology Sp			
Executive Secretary			
Department/Division Secretary			
Secretary - 20 hrs			
OVERTIME	\$562	\$200	\$200
DISABILITY INSURANCE	\$1,482	\$1,464	\$2,833
WORKERS COMPENSATION	\$735	\$689	\$637
RETIREMENT PROGRAM	\$6,650	\$6,326	\$12,769
SOCIAL SECURITY	\$10,887	\$15,616	\$18,205
MEDICAL INSURANCE	\$34,200	\$49,917	\$71,328
TOTAL PERSONNEL	\$209,376	\$278,147	\$343,752
OFFICE SUPPLIES	\$1,681	\$1,500	\$1,500
TELEPHONE	\$2,418	\$1,700	\$1,700
POSTAGE	\$188	\$150	\$150
CONFERENCES & TRAINING	\$407	\$500	\$500
TRAVEL, MEALS & LODGING	\$8,881	\$1,200	\$1,200
MEMBERSHIP & DUES	\$732	\$750	\$750
CONFERENCES & TRAINING (Emg Mgr)	\$270	\$0	\$0
TRAVEL, MEALS & LODGING (Emg Mgr)	\$196	\$150	\$0
GASOLINE & OIL	\$1,214	\$0	\$0
EQUIPMENT REPAIRS & MAINT	\$0	\$200	\$200
VEHICLE ALLOWANCE	\$1,500	\$4,800	\$4,800
MATERIALS & SUPPLIES	\$4,239	\$750	\$750
EMERGENCY MANAGER SUPPLIES	\$2,786	\$1,770	\$0
CONTINGENCY	\$9,002	\$5,000	\$5,000
TOTAL MAINT & OPER	\$33,514	\$18,470	\$16,550
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$8,763
TOTAL CAPITAL OUTLAY	\$0	\$0	\$8,763
TOTAL CITY MANAGER	\$242,890	\$296,617	\$369,065

Equipment:

Copy Machine	\$8,763
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ADOPTED
2016 BUDGET

GENERAL FUND CITY ATTORNEY	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$37,157	\$39,403	\$39,152
Paralegal			
OVERTIME	\$134	\$150	\$0
DISABILITY INSURANCE	\$415	\$430	\$474
WORKERS COMPENSATION	\$113	\$106	\$105
RETIREMENT PROGRAM	\$1,995	\$2,116	\$2,102
SOCIAL SECURITY	\$2,694	\$3,027	\$2,995
MEDICAL INSURANCE	\$6,281	\$6,890	\$7,404
TOTAL PERSONNEL	\$48,789	\$52,122	\$52,232
OFFICE SUPPLIES	\$688	\$1,200	\$1,200
TELEPHONE	\$947	\$1,000	\$1,000
POSTAGE	\$479	\$500	\$500
TRAVEL, MEALS & LODGING	\$0	\$50	\$50
EQUIPMENT REPAIRS & MAINT	\$0	\$75	\$75
RENTS & CHARGES	\$128	\$500	\$500
FACILITY REPAIRS	\$0	\$5,587	\$0
MATERIALS & SUPPLIES	\$78	\$1,000	\$1,000
LEGAL BOOKS	\$346	\$552	\$1,000
CONTRACT SERVICES	\$198,181	\$200,000	\$200,000
TOTAL MAINT & OPER	\$200,847	\$210,464	\$205,325
TOTAL CITY ATTORNEY	\$249,636	\$262,586	\$257,557

ADOPTED
2016 BUDGET

GENERAL FUND MUNICIPAL COURT	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$71,868	\$75,876	\$75,305
Municipal Court Judge			
Court Clerk			
OVERTIME	\$0	\$0	\$100
DISABILITY INSURANCE	\$376	\$390	\$429
ALTERNATE JUDGE	\$0	\$1,000	\$1,000
WORKERS COMPENSATION	\$215	\$202	\$202
RETIREMENT PROGRAM	\$1,798	\$1,917	\$1,904
SOCIAL SECURITY	\$3,554	\$3,595	\$5,769
MEDICAL INSURANCE	\$15,237	\$16,706	\$17,904
TOTAL PERSONNEL	<u>\$93,048</u>	<u>\$99,686</u>	<u>\$102,613</u>
OFFICE SUPPLIES	\$431	\$600	\$600
TELEPHONE	\$682	\$700	\$900
PRINTING	\$0	\$250	\$350
JURY & COURT EXPENSE	\$75	\$750	\$750
POSTAGE	\$216	\$450	\$450
CONFERENCES & TRAINING	\$0	\$175	\$700
TRAVEL, MEALS & LODGING	\$0	\$570	\$1,200
MEMBERSHIP & DUES	\$0	\$60	\$100
EQUIPMENT REPAIRS & MAINT	\$0	\$250	\$4,522
TRANSCRIPTS	\$0	\$200	\$200
MATERIALS & SUPPLIES	\$314	\$300	\$300
PRISONER HOUSING	\$2,948	\$5,000	\$5,000
COURT APP COUNSEL/INTERPRETING	\$0	\$500	\$500
TOTAL MAINT & OPER	<u>\$4,666</u>	<u>\$9,805</u>	<u>\$15,572</u>
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$15,275
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$15,275</u>
TOTAL MUNICIPAL COURT	<u><u>\$97,714</u></u>	<u><u>\$109,491</u></u>	<u><u>\$133,460</u></u>

Equipment:

Software \$15,275

ADOPTED
2016 BUDGET

GENERAL FUND FINANCE	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$259,410	\$276,131	\$290,536
Finance Director/City Clerk			
Finance Asst/Deputy Clerk			
(3) Account Clerks			
Account Technician			
Purchasing Technician			
OVERTIME	\$347	\$500	\$500
DISABILITY INSURANCE	\$2,829	\$2,928	\$3,515
WORKERS COMPENSATION	\$779	\$758	\$778
RETIREMENT PROGRAM	\$12,988	\$14,827	\$15,602
SOCIAL SECURITY	\$17,980	\$21,163	\$22,264
MEDICAL INSURANCE	\$83,982	\$89,205	\$93,540
TOTAL PERSONNEL	\$378,315	\$405,512	\$426,735
OFFICE SUPPLIES	\$7,395	\$15,000	\$11,000
ADVERTISING	\$49	\$50	\$100
RECODIFYING ORDINANCES	\$0	\$3,507	\$3,500
TELEPHONE	\$2,214	\$2,200	\$2,220
POSTAGE	\$8,633	\$8,300	\$8,200
CONFERENCES & TRAINING	\$234	\$1,400	\$1,050
TRAVEL, MEALS & LODGING	\$1,013	\$1,865	\$1,525
MEMBERSHIP & DUES	\$658	\$614	\$695
SUBSCRIPTION/PUBLICATION	\$506	\$1,000	\$1,383
VEHICLE ALLOWANCE	\$1,800	\$1,800	\$1,800
RENTS & CHARGES	\$5,372	\$5,285	\$5,385
TAX COLLECTION FEE	\$24,208	\$25,000	\$25,000
CONSULTANT FEES	\$27,955	\$5,000	\$2,000
FILING/RECORDING FEES	\$1,788	\$1,500	\$1,500
MATERIALS & SUPPLIES	\$817	\$1,245	\$1,995
SMALL EQUIP/FURNITURE	\$2,000	\$1,000	\$0
OVER & SHORT ACCOUNT	-\$215	\$14	\$5
DATA PROC/PROGRAM	\$3,605	\$3,560	\$3,706
VEH USE TAX COLLECTION	\$14,762	\$16,388	\$15,000
TOTAL MAINT & OPER	\$102,794	\$94,728	\$86,064
TOTAL FINANCE	\$481,109	\$500,240	\$512,799

ADOPTED
2016 BUDGET

GENERAL FUND NON-DEPARTMENTAL	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
TRANSFER SERV CNTR LEASE	\$140,396	\$141,068	\$141,453
TRANSFER TO SERV CNTR FND	\$367,191	\$408,605	\$444,557
COPIER MNTC & SUPPLIES	\$15,873	\$20,000	\$8,100
INSURANCE	\$114,627	\$120,645	\$135,188
MEMBERSHIP & DUES	\$8,711	\$8,800	\$8,782
GAS & OIL	\$0	\$400	\$0
COMPUTER TRAINING	\$0	\$35,000	\$35,000
EQUIPMENT MAINTENANCE	\$45,230	\$46,504	\$45,000
EQUIPMENT REPAIRS & MAINT	\$702	\$5,000	\$5,000
MANAGED SERVICES AGREEMENT	\$0	\$0	\$79,200
OFF SITE BACKUP SERVICE AGMT	\$0	\$0	\$36,000
UTILITIES	\$46,144	\$45,000	\$45,000
RENTS & CHARGES	\$1,500	\$5,000	\$5,000
FACILITY REPAIRS	\$33,982	\$30,000	\$30,000
MATERIALS & SUPPLIES	\$17,000	\$12,500	\$12,500
STOCK ITEMS	\$1,695	\$2,000	\$1,500
SMALL EQUIP/FURNITURE	\$9,930	\$32,004	\$24,650
JANITOR SERVICE	\$33,396	\$11,132	\$0
DATA PROC/PROGRAM	\$2,625	\$14,796	\$10,000
HARDWARE/SOFTWARE LEASE	\$100,065	\$106,643	\$118,474
PURCHASE FOR RESALE	\$89,755	\$85,000	\$85,000
COOPERATIVE MINISTRIES	\$7,500	\$7,500	\$7,500
TNR PROGRAM	\$8,640	\$9,240	\$0
HUMANE SOCIETY	\$96,000	\$96,000	\$96,000
COMMUNITY RELATIONS	\$14,891	\$18,000	\$18,000
LOGAN CNTY CHAMBER	\$8,500	\$8,500	\$8,500
RED CROSS	\$1,500	\$1,500	\$1,500
COUNTY EXPRESS	\$6,500	\$6,500	\$6,500
SMALL BUSINESS DEV CENTER	\$3,000	\$3,000	\$3,000
SALES TAX REBATE	\$0	\$40,902	\$58,000
ECONOMIC DEVELOPMENT	\$48,000	\$48,000	\$48,000
ELECTIONS	\$0	\$15,000	\$0
NE COLORADO HOUSING	\$4,750	\$4,750	\$0
HELP FOR ABUSED PARTNERS	\$0	\$3,000	\$3,000
MEALS ON WHEELS	\$0	\$750	\$0
STERLING ARTS COUNCIL	\$2,500	\$0	\$3,000
FAMILY RESOURCE CENTER	\$4,000	\$2,500	\$2,500
AUDIT	\$15,060	\$16,600	\$17,100
CIVIL DEFENSE	\$228	\$154	\$300
TOTAL MAINT & OPER	\$1,249,891	\$1,411,993	\$1,543,304

ADOPTED
2016 BUDGET

GENERAL FUND NON-DEPARTMENTAL (CONTINUED)	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
IMPROVEMENT	\$0	\$0	\$4,000
TRANSFER TO CAPITAL EQUIP	\$104,088	\$230,904	\$172,089
TOTAL CAPITAL OUTLAY	\$104,088	\$230,904	\$176,089
TOTAL NON-DEPARTMENTAL	\$1,353,979	\$1,642,897	\$1,719,393

Small Equipment/Furniture:

Cash register terminals (3)	\$1,500
Computers (22 @ \$950)	\$20,900
Monitors (15 @ \$150)	\$2,250
	<u>\$24,650</u>

Equipment:

SAN storage network (50% price)	\$80,389
SAN installation (50% price)	\$12,500
Switches	\$21,200
MS Office Pro Plus	\$58,000
	<u>\$172,089</u>

Improvement:

Drive-up window drawer	\$4,000
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ADOPTED
2016 BUDGET

GENERAL FUND PERSONNEL	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$150,635	\$110,964	\$110,789
Director of Personnel/HR			
Personnel/HR Assistant			
OVERTIME	\$244	\$300	\$300
DISABILITY INSURANCE	\$1,444	\$1,204	\$1,341
WORKERS COMPENSATION	\$377	\$299	\$297
RETIREMENT PROGRAM	\$7,589	\$5,959	\$5,949
SOCIAL SECURITY	\$10,839	\$8,511	\$8,498
MEDICAL INSURANCE	\$40,047	\$33,248	\$35,664
TOTAL PERSONNEL	\$211,175	\$160,485	\$162,838
OFFICE SUPPLIES	\$1,138	\$2,000	\$2,200
ADVERTISING	\$3,436	\$3,000	\$3,000
TELEPHONE	\$1,238	\$1,200	\$1,200
PRINTING	\$0	\$0	\$250
TESTING CHARGES	\$1,989	\$3,000	\$3,000
POSTAGE	\$369	\$750	\$1,200
CONFERENCES & TRAINING	\$1,083	\$2,000	\$2,500
TRAVEL, MEALS & LODGING	\$2,550	\$2,500	\$2,500
MEMBERSHIP & DUES	\$575	\$1,000	\$1,000
SUBSCRIPTION/PUBLICATION	\$1,242	\$2,500	\$1,800
EDUCATIONAL ASSISTANCE	\$0	\$2,000	\$0
TUITION REIMBURSEMENT	\$5,229	\$5,736	\$0
EQUIPMENT REPAIRS & MAINT	\$0	\$500	\$500
VEHICLE ALLOWANCE	\$2,925	\$1,200	\$1,200
CONSULTING	\$0	\$2,500	\$2,500
MATERIALS & SUPPLIES	\$5,531	\$5,000	\$5,600
TRAINING MAT & COURSES	\$2,017	\$7,000	\$3,000
PHYSICAL EXAMS	\$4,674	\$5,000	\$5,000
LEGAL & CONSULTING	\$0	\$3,000	\$3,000
CONTRACT SERVICES	\$19,426	\$16,200	\$16,200
TOTAL MAINT & OPER	\$53,422	\$66,086	\$55,650
TOTAL PERSONNEL	\$264,597	\$226,571	\$218,488

ADOPTED
2016 BUDGET

GENERAL FUND PUBLIC WORKS-ADMINISTRATION	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2015
SALARIES	\$205,769	\$239,268	\$229,933
Director of Public Works			
Project Manager			
Code Enforcement Supervisor			
Code Enforcement Officer			
Department/Division Secretary			
OVERTIME	\$734	\$201	\$300
DISABILITY INSURANCE	\$2,029	\$2,394	\$2,782
WORKERS COMPENSATION	\$949	\$1,005	\$938
RETIREMENT PROGRAM	\$10,407	\$12,405	\$12,347
SOCIAL SECURITY	\$15,330	\$17,536	\$17,613
MEDICAL INSURANCE	\$40,567	\$60,107	\$78,732
TOTAL PERSONNEL	\$275,785	\$332,916	\$342,645
OFFICE SUPPLIES	\$721	\$1,878	\$1,500
ADVERTISING	\$293	\$525	\$400
TELEPHONE	\$2,268	\$2,100	\$2,400
PRINTING	\$18	\$200	\$200
POSTAGE	\$1,618	\$2,092	\$1,800
CONFERENCES & TRAINING	\$264	\$1,200	\$1,200
TRAVEL, MEALS & LODGING	\$1,370	\$2,000	\$2,000
MEMBERSHIP & DUES	\$969	\$1,000	\$1,000
SUBSCRIPTION/PUBLICATION	\$740	\$728	\$400
GASOLINE & OIL	\$7,382	\$6,000	\$7,000
EQUIPMENT REPAIRS & MAINT	\$6,322	\$3,500	\$3,500
COMPUTER UPGRADE & MAINT	\$945	\$1,100	\$1,100
RADIO MAINTENANCE	\$0	\$0	\$500
MATERIALS & SUPPLIES	\$3,851	\$1,500	\$1,500
SMALL EQUIPMENT & FURNITURE	\$2,881	\$866	\$0
NUISANCE	\$8,652	\$7,000	\$7,000
SURVEYING	\$640	\$15,000	\$15,000
DEMOLITION	\$1,633	\$35,000	\$35,000
CODE BOOKS	\$105	\$2,000	\$2,000
PLAN REVIEW	\$0	\$2,500	\$2,500
TOTAL MAINT & OPER	\$40,672	\$86,189	\$86,000
TOTAL PUBLIC WORKS ADMIN	\$316,457	\$419,105	\$428,645

ADOPTED
2016 BUDGET

GENERAL FUND STREET	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$235,517	\$263,647	\$271,094
Supt./Street & Sanitation (7) Maintenance Workers			
OVERTIME	\$2,977	\$5,082	\$4,000
DISABILITY INSURANCE	\$2,539	\$2,844	\$3,280
ON CALL	\$86	\$58	\$500
WORKERS COMPENSATION	\$22,489	\$20,612	\$19,853
RETIREMENT PROGRAM	\$12,060	\$12,374	\$14,558
SOCIAL SECURITY	\$16,536	\$18,608	\$21,083
MEDICAL INSURANCE	\$72,593	\$83,641	\$87,660
TOTAL PERSONNEL	\$364,797	\$406,866	\$422,028
OFFICE SUPPLIES	\$54	\$100	\$150
TELEPHONE	\$1,250	\$1,200	\$1,500
POSTAGE	\$7	\$50	\$100
CERTIFICATIONS	\$0	\$350	\$350
CONFERENCES & TRAINING	\$0	\$500	\$1,000
TRAVEL, MEALS & LODGING	\$60	\$250	\$250
GASOLINE & OIL	\$46,183	\$35,000	\$35,000
EQUIPMENT REPAIRS & MAINT	\$36,085	\$30,000	\$30,000
RADIO MAINTENANCE	\$307	\$600	\$500
EQUIPMENT RENTALS	\$0	\$1,000	\$1,000
MATERIALS & SUPPLIES	\$3,462	\$6,500	\$6,500
TIRES	\$13,994	\$12,000	\$12,000
ROAD MATERIALS	\$71,019	\$75,000	\$75,000
PEST CONTROL	\$4,023	\$10,000	\$10,000
DRAINAGE	\$1,196	\$15,000	\$15,000
STREET MARKING	\$6,300	\$47,880	\$35,000
CURB, GUTTER, SIDEWALK	\$28,543	\$35,000	\$35,000
SWEEPING SUPPLIES & RPRS	\$2,350	\$7,500	\$7,500
STREET LIGHTING	\$212,557	\$180,000	\$180,000
TRAFFIC SIGNAL OPERATION	\$2,673	\$2,000	\$2,000
STREET & TRAFFIC SIGNS	\$5,265	\$15,000	\$15,000
TRAFFIC CONTROL RENTALS	\$0	\$1,000	\$1,500
SNOW REMOVAL	\$26,958	\$35,000	\$35,000
UNIFORMS	\$260	\$500	\$500
CONTRACT ROAD PAVING	\$954,686	\$1,000,000	\$1,000,000
CONTRACT ROAD REPAIR	\$41,154	\$25,000	\$25,000
PEDESTRIAN GRANT	\$0	\$268,886	\$0
ENHANCEMENT PROGRAM	\$149,010	\$0	\$0
TOTAL MAINT & OPER	\$1,607,396	\$1,805,316	\$1,524,850

ADOPTED
2016 BUDGET

GENERAL FUND STREET (CONTINUED)	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
TRANSFER TO CAPITAL EQUIP	\$54,200	\$174,000	\$12,445
TOTAL CAPITAL OUTLAY	\$54,200	\$174,000	\$12,445
TOTAL STREET	\$2,026,393	\$2,386,182	\$1,959,323

Equipment:

Insect fogger

\$12,445

ADOPTED
2016 BUDGET

GENERAL FUND AIRPORT	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$47,070	\$49,913	\$61,594
Airport Operator			
Airport Maint. - 20 hrs.			
OVERTIME	\$5,133	\$4,031	\$5,000
DISABILITY INSURANCE	\$390	\$404	\$745
WORKERS COMPENSATION	\$4,032	\$3,836	\$5,577
RETIREMENT PROGRAM	\$1,874	\$1,988	\$3,308
SOCIAL SECURITY	\$3,975	\$4,097	\$5,094
MEDICAL INSURANCE	\$67	\$6,732	\$17,832
TOTAL PERSONNEL	\$62,541	\$71,001	\$99,150
OFFICE SUPPLIES	\$154	\$250	\$250
ADVERTISING	\$341	\$750	\$750
TELEPHONE	\$3,144	\$3,112	\$3,000
PRINTING	\$0	\$0	\$150
POSTAGE	\$24	\$0	\$100
INSURANCE	\$4,729	\$4,729	\$4,965
CONFERENCES & TRAINING	\$0	\$300	\$300
TRAVEL, MEALS & LODGING	\$0	\$350	\$350
MEMBERSHIP & DUES	\$50	\$50	\$50
SUBSCRIPTION/PUBLICATION	\$306	\$650	\$650
GASOLINE & OIL	\$5,480	\$4,500	\$4,500
EQUIPMENT REPAIRS & MAINT	\$5,024	\$5,500	\$5,500
UTILITIES	\$16,259	\$15,000	\$15,000
FACILITY REPAIRS	\$3,070	\$5,000	\$5,000
CRACK SEAL	\$5,264	\$4,775	\$5,500
BEACON MAINTENANCE	\$7,759	\$7,638	\$8,000
MATERIALS & SUPPLIES	\$3,350	\$4,000	\$4,000
SMALL EQUIPMENT/FURNITURE	\$757	\$1,500	\$3,500
FENCE REPAIR	\$0	\$1,000	\$1,000
PURCHASE FOR RESALE	\$166,947	\$125,000	\$125,000
GROUNDS MAINTENANCE	\$793	\$1,500	\$1,500
TOTAL MAINT & OPER	\$223,451	\$185,604	\$189,065
IMPROVEMENTS	\$1,998,576	\$410,645	\$18,000
TOTAL CAPITAL OUTLAY	\$1,998,576	\$410,645	\$18,000
TOTAL AIRPORT	\$2,284,568	\$667,250	\$306,215

ADOPTED
2016 BUDGET

**GENERAL FUND
AIRPORT (CONTINUED)**

**ACTUAL
2014**

**ESTIMATED
2015**

**ADOPTED
2016**

Small Equipment/Furniture:
Replace HVAC Unit - Terminal

\$3,500

Improvements:
Joint seal concrete apron

\$18,000

ADOPTED
2016 BUDGET

WATER FUND REVENUE SUMMARY	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
WATER REV - INSIDE RESIDENTIAL	\$3,125,109	\$3,146,240	\$3,146,240
WATER REV - OUTSIDE RESIDENTIAL	\$270,187	\$264,590	\$264,590
WATER REV - INSIDE COMMERCIAL	\$1,001,877	\$1,003,415	\$1,003,415
WATER REV - OUTSIDE COMMERCIAL	\$7,346	\$9,100	\$9,100
WATER REV - INSIDE INDUSTRIAL	\$403,867	\$376,586	\$376,586
MISCELLANEOUS WATER SALE	\$6,016	\$4,500	\$4,500
SURCHARGE	\$30,024	\$22,000	\$22,000
SERVICE CHGS - DISCONNECT	\$46,941	\$44,200	\$44,200
TAPPING CHARGES	\$445	\$5,000	\$5,000
WATER DIVISION SERVICES	\$2,761	\$4,000	\$4,000
PENALTIES	\$42,608	\$39,500	\$39,500
INVESTMENT EARNINGS	\$5,436	\$8,000	\$8,000
MISCELLANEOUS	\$78,592	\$400	\$400
RENT FROM LAND	\$165,458	\$165,703	\$101,000
WATER CREDITS	\$492	\$1,297	\$1,297
PLANT INVESTMENT FEES	\$11,760	\$24,500	\$24,500
TOTAL REVENUE	\$5,198,919	\$5,119,031	\$5,054,328
 EXPENDITURES-WATER LINES			
PERSONNEL	\$180,852	\$277,720	\$363,831
MAINT & OPER	\$248,638	\$621,488	\$592,637
CAPITAL OUTLAY	\$1,179,061	\$1,561,000	\$533,500
TRANSFERS	\$97,534	\$137,729	\$143,331
TOTAL EXPENDITURES	\$1,706,085	\$2,597,937	\$1,633,299
 EXPENDITURES-WATER PLANT			
PERSONNEL	\$234,782	\$248,886	\$318,065
MAINT & OPER	\$1,588,350	\$2,088,931	\$2,236,054
CAPITAL OUTLAY	\$590,538	\$62,984	\$525,000
DEBT SERVICE	\$1,853,542	\$1,862,579	\$1,862,877
TRANSFERS	\$86,495	\$416,913	\$383,118
TOTAL EXPENDITURES	\$4,353,707	\$4,680,293	\$5,325,114
 BEGINNING BALANCE	 \$10,478,706	 \$9,617,833	 \$7,458,634
 TOTAL FUND EQUITY	 \$9,617,833	 \$7,458,634	 \$5,554,549

ADOPTED
2016 BUDGET

WATER FUND EXPENDITURES-WATER LINES	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$109,443	\$156,762	\$209,118
Utility Service Operator			
(4) Maintenance Workers			
(2) Meter Readers			
OVERTIME	\$22,378	\$32,938	\$15,500
DISABILITY INSURANCE	\$540	\$1,354	\$2,530
ON CALL	\$2,291	\$3,994	\$6,000
WORKERS COMPENSATION	\$7,091	\$6,974	\$8,271
RETIREMENT PROGRAM	\$3,528	\$3,921	\$11,230
SOCIAL SECURITY	\$9,400	\$13,795	\$17,642
MEDICAL INSURANCE	\$26,181	\$57,982	\$93,540
TOTAL PERSONNEL	\$180,852	\$277,720	\$363,831
TRANSFER SERV CNTR LEASE	\$16,361	\$25,410	\$25,479
TRANSFER TO SERV CNTR FND	\$17,816	\$28,731	\$56,443
OFFICE SUPPLIES	\$329	\$500	\$650
ADVERTISING	\$0	\$100	\$100
TELEPHONE	\$3,440	\$3,000	\$4,000
PRINTING	\$2,095	\$2,500	\$3,000
POSTAGE	\$9,291	\$14,000	\$10,000
INSURANCE	\$56,818	\$59,801	\$67,010
CERTIFICATIONS	\$370	\$400	\$400
CONFERENCES & TRAINING	\$664	\$2,000	\$2,000
TRAVEL, MEALS & LODGING	\$245	\$2,000	\$2,000
MEMBERSHIP & DUES	\$668	\$900	\$900
GASOLINE & OIL	\$20,561	\$21,000	\$22,000
EQUIPMENT REPAIRS & MAINT	\$17,739	\$13,000	\$13,000
UTILITIES	\$7,794	\$4,000	\$4,000
CONSULTANT	\$7,251	\$0	\$5,000
FEES	\$9,646	\$11,118	\$500
FACILITY REPAIRS	\$185	\$15,000	\$15,000
RADIO MAINTENANCE	\$0	\$0	\$500
EQUIPMENT RENTALS	\$110	\$0	\$0
MATERIALS & SUPPLIES	\$13,332	\$25,000	\$25,000
SMALL EQUIP/FURNITURE	\$1,330	\$0	\$3,880
PUMP & LINE REPAIR	\$6,649	\$25,000	\$25,000
DITCH ASSESSMENT	\$0	\$257	\$0
METER REPAIRS/REPLACEMENT	\$845	\$10,000	\$1,000
HYDRANT REPAIRS/REPLACEMENT	\$17,949	\$25,000	\$25,000
CONTRACT SERVICES	\$0	\$500	\$0

ADOPTED
2016 BUDGET

WATER FUND EXPENDITURES-WATER LINES (CONTINUED)	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
MAIN REPAIRS	\$32,587	\$65,000	\$65,000
SERVICE REPAIRS	\$2,061	\$0	\$0
UNIFORMS	\$178	\$300	\$300
AUDIT	\$1,430	\$1,430	\$1,475
CAPITAL RECOVERY	\$0	\$204,000	\$204,000
RESERVE FOR PAINTING	\$0	\$60,000	\$0
ANALYSIS & TESTING	\$270	\$500	\$5,000
PUMPING POWER	\$0	\$541	\$0
CHEMICALS	\$124	\$0	\$0
WATER CONSERVATION PROG	\$500	\$500	\$5,000
TOTAL MAINT & OPER	<u>\$248,638</u>	<u>\$621,488</u>	<u>\$592,637</u>
EQUIPMENT	\$0	\$0	\$33,500
IMPROVEMENTS	\$1,179,061	\$1,561,000	\$500,000
TOTAL CAPITAL OUTLAY	<u>\$1,179,061</u>	<u>\$1,561,000</u>	<u>\$533,500</u>
TRANSFER TO GEN FUND	\$97,534	\$137,729	\$143,331
TOTAL TRANSFERS	<u>\$97,534</u>	<u>\$137,729</u>	<u>\$143,331</u>
TOTAL WATER LINES	<u><u>\$1,706,085</u></u>	<u><u>\$2,597,937</u></u>	<u><u>\$1,633,299</u></u>
Small Equipment/Furniture:			
Computer			\$930
Work lights (2 sets)			\$750
2-4" trash pumps			<u>\$2,200</u>
			\$3,880
Equipment:			
1/2 ton 4X4 pickup			\$28,500
Tap machine			<u>\$5,000</u>
			\$33,500
Improvements:			
Water line replacement			\$500,000

ADOPTED
2016 BUDGET

WATER FUND EXPENDITURES-WATER PLANT	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$135,931	\$162,100	\$194,610
Lead WTP Operator			
(4) WTP Operators			
OVERTIME	\$36,109	\$18,312	\$20,000
DISABILITY INSURANCE	\$1,309	\$1,686	\$2,355
ON CALL	\$6,360	\$7,136	\$7,000
WORKERS COMPENSATION	\$10,549	\$8,654	\$8,820
RETIREMENT PROGRAM	\$5,533	\$6,760	\$10,451
SOCIAL SECURITY	\$12,862	\$13,484	\$16,953
MEDICAL INSURANCE	\$26,129	\$30,754	\$57,876
TOTAL PERSONNEL	\$234,782	\$248,886	\$318,065
TRANSFER SERV CNTR LEASE	\$16,360	\$7,468	\$7,488
TRANSFER TO SERV CNTR FND	\$17,816	\$16,751	\$16,989
OFFICE SUPPLIES	\$892	\$1,500	\$1,500
TELEPHONE	\$5,189	\$5,250	\$5,000
PRINTING	\$5,833	\$6,000	\$6,000
POSTAGE	\$5,523	\$4,000	\$6,000
INSURANCE	\$23,837	\$25,088	\$28,112
CERTIFICATIONS	\$689	\$565	\$500
CONFERENCES & TRAINING	\$525	\$3,500	\$3,500
TRAVEL, MEALS & LODGING	\$738	\$2,000	\$2,000
MEMBERSHIP & DUES	\$175	\$500	\$500
GASOLINE & OIL	\$1,809	\$1,800	\$2,000
EQUIPMENT REPAIRS & MAINT	\$5,115	\$50,000	\$50,000
UTILITIES	\$23,331	\$18,569	\$15,000
CONSULTANT	\$227,207	\$143,946	\$250,000
FEES	\$1,850	\$6,000	\$6,000
FACILITY REPAIRS	\$1,487	\$1,571	\$1,500
RADIO MAINTENANCE	\$0	\$0	\$250
EQUIPMENT RENTAL OUTSIDE	\$29,539	\$4,000	\$4,000
MATERIALS & SUPPLIES	\$13,419	\$25,000	\$25,000
SMALL EQUIPMENT	\$2,000	\$600	\$11,450
FILTER REPLACEMENT	\$125,981	\$200,000	\$150,000
MEMBRANE REPLACEMENT	\$0	\$125,000	\$125,000
PUMP & LINE REPAIR	\$14,416	\$65,254	\$75,000
LAB SUPPLIES	\$7,769	\$20,000	\$20,000
CHLOR/CHEM PUMP REPAIRS	\$0	\$10,000	\$10,000
LEGAL EXPENSE	\$243,610	\$109,026	\$150,000
DITCH ASSESSMENTS	\$16,347	\$20,000	\$20,000
METER REPAIRS	\$7,711	\$10,000	\$10,000

ADOPTED
2016 BUDGET

WATER FUND EXPENDITURES-WATER PLANT (CONTINUED)	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
UNIFORMS	\$477	\$500	\$500
AUDIT	\$1,430	\$1,430	\$1,475
CAPITAL RECOVERY	\$0	\$250,000	\$250,000
CLEAN IN PLACE-MEMBRANES	\$13,397	\$5,390	\$5,390
DEEP WELL #1 - MAINTENANCE	\$43,236	\$50,000	\$50,000
DEEP WELL #2 - MAINTENANCE	\$110,069	\$60,000	\$60,000
ANALYSIS & TESTING	\$32,838	\$50,000	\$50,000
AUGMENTATION	\$0	\$10,000	\$10,000
PUMPING POWER	\$157,944	\$147,830	\$105,000
DEEP WELL #2 - POWER	\$36,918	\$17,910	\$25,000
PLANT POWER	\$187,287	\$142,610	\$300,000
CHEMICALS	\$205,586	\$434,448	\$350,000
ADMIN FEE/TRUST ACCOUNT	\$0	\$900	\$900
SCADA MAINTENANCE	\$0	\$34,525	\$25,000
TOTAL MAINT & OPER	\$1,588,350	\$2,088,931	\$2,236,054
IMPROVEMENTS	\$54,248	\$62,984	\$525,000
WATER TRTM	\$98,209	\$0	\$0
DEEP WELL	\$418,613	\$0	\$0
PIPELINES	\$19,468	\$0	\$0
TOTAL CAPITAL OUTLAY	\$590,538	\$62,984	\$525,000
CWRPDA LOAN PAYMENT	\$1,249,701	\$1,266,978	\$1,278,496
CWRDPA INT	\$603,841	\$595,601	\$584,381
TOTAL DEBT SERVICE	\$1,853,542	\$1,862,579	\$1,862,877
TRANSFER TO GEN FUND	\$86,495	\$416,913	\$383,118
TOTAL TRANSFERS	\$86,495	\$416,913	\$383,118
EXPENDITURES-WATER PLANT	\$4,353,707	\$4,680,293	\$5,325,114

ADOPTED
2016 BUDGET

**WATER FUND
EXPENDITURES-WATER PLANT
(CONTINUED)**

	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
Small Equipment/Furniture:			
Laptop computers (3)			\$3,000
Inline pH probes			\$2,000
Fire rated cabinet			\$1,000
Quality monitor for confined space			\$1,000
Corrosive safety cabinet			\$550
Desk & Chair sets (2)			\$3,200
Gas trimmer/leaf blower			\$700
			<hr/> \$11,450
Improvements:			
Redrill well #9 (submersible)			\$50,000
Redrill well #5			\$100,000
Production wells on Scalva			\$275,000
2 recharge/augment wells			\$100,000
			<hr/> \$525,000

ADOPTED
2016 BUDGET

SANITATION FUND REVENUE SUMMARY	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SANITATION REV - INSIDE	\$471,817	\$458,640	\$584,370
RUBBISH COLLECTION	\$2,016	\$2,000	\$2,000
SANITATION DIVISION SERVICES	\$0	\$62	\$0
PENALTIES	\$5,410	\$5,475	\$5,475
INVESTMENT EARNINGS	\$665	\$400	\$400
MISCELLANEOUS	\$50	\$0	\$0
TOTAL REVENUE	<u>\$479,958</u>	<u>\$466,577</u>	<u>\$592,245</u>
 EXPENDITURES-SANITATION			
PERSONNEL	\$161,862	\$172,689	\$204,847
MAINT & OPER	\$232,325	\$299,832	\$318,840
CAPITAL OUTLAY	\$0	\$224,190	\$0
TRANSFERS	\$71,506	\$75,566	\$76,989
TOTAL EXPENDITURES	<u>\$465,693</u>	<u>\$772,277</u>	<u>\$600,676</u>
 BEGINNING BALANCE	<u>\$861,944</u>	<u>\$876,209</u>	<u>\$570,509</u>
 TOTAL FUND EQUITY	\$876,209	\$570,509	\$562,078

ADOPTED
2016 BUDGET

SANITATION FUND EXPENDITURES	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$103,420	\$115,649	\$115,102
(4) Maintenance Workers			
OVERTIME	\$3,316	\$1,956	\$1,800
DISABILITY INSURANCE	\$906	\$774	\$1,393
ON CALL	\$38	\$0	\$0
WORKERS COMPENSATION	\$11,988	\$11,745	\$10,528
RETIREMENT PROGRAM	\$3,366	\$3,695	\$6,181
SOCIAL SECURITY	\$7,583	\$8,450	\$8,943
MEDICAL INSURANCE	\$31,245	\$30,420	\$60,900
TOTAL PERSONNEL	\$161,862	\$172,689	\$204,847
TRANSFER SERV CNTR LEASE	\$20,451	\$20,549	\$20,605
TRANSFER TO SERV CNTR FND	\$19,874	\$21,993	\$22,497
OFFICE SUPPLIES	\$72	\$100	\$200
TELEPHONE	\$81	\$0	\$225
PRINTING	\$1,647	\$1,600	\$2,000
POSTAGE	\$9,473	\$8,400	\$8,000
INSURANCE	\$25,849	\$27,206	\$30,485
GASOLINE & OIL	\$39,810	\$25,292	\$30,000
EQUIPMENT REPAIRS & MAINT	\$38,324	\$45,000	\$45,000
COUNTY DUMP CHARGE	\$39,711	\$45,698	\$55,838
RADIO MAINTENANCE	\$100	\$524	\$500
MATERIALS & SUPPLIES	\$2,619	\$5,000	\$5,000
TIRES	\$7,582	\$7,500	\$7,500
UNIFORMS	\$205	\$240	\$240
AUDIT	\$610	\$610	\$630
CAPITAL RECOVERY	\$0	\$50,620	\$50,620
CONTAINER REPAIR/REPLACEMENT	\$25,917	\$35,000	\$35,000
WEED CONTROL	\$0	\$4,500	\$4,500
TOTAL MAINT & OPER	\$232,325	\$299,832	\$318,840
EQUIPMENT	\$0	\$224,190	\$0
TOTAL CAPITAL OUTLAY	\$0	\$224,190	\$0
TRANSFER TO GEN FUND	\$71,506	\$75,566	\$76,989
TOTAL TRANSFERS	\$71,506	\$75,566	\$76,989
TOTAL SANITATION	\$465,693	\$772,277	\$600,676

ADOPTED
2016 BUDGET

SEWER FUND REVENUE SUMMARY	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SEWER REV - INSIDE RESIDENTIAL	\$1,001,856	\$980,850	\$980,850
SEWER REV - OUTSIDE RESIDENTIAL	\$105,111	\$105,760	\$105,760
SEWER REV - INSIDE COMMERCIAL	\$363,526	\$352,000	\$352,000
SEWER REV - OUTSIDE COMMERCIAL	\$3,244	\$3,800	\$3,800
SEWER INDUSTRIAL - INSIDE	\$246,392	\$210,965	\$210,965
TAPPING CHARGES	\$700	\$1,000	\$1,000
PENALTIES	\$13,388	\$14,300	\$14,300
INVESTMENT EARNINGS	\$5,165	\$5,835	\$5,835
MISCELLANEOUS	\$11,515	\$0	\$0
OUTSIDE BILLING	\$1,244	\$0	\$0
PLANT INVESTMENT FEES	\$16,067	\$32,000	\$32,000
SALE OF ASSETS	\$0	\$1,520	\$1,520
TOTAL REVENUE	\$1,768,208	\$1,708,030	\$1,708,030
EXPENDITURES-SEWER			
PERSONNEL	\$72,910	\$61,828	\$200,891
MAINT & OPER	\$186,094	\$401,442	\$432,794
CAPITAL OUTLAY	\$193,948	\$635,000	\$500,000
DEBT SERVICE	\$176,585	\$201,448	\$196,049
TRANSFERS	\$45,290	\$75,585	\$95,053
TOTAL EXPENDITURES	\$674,827	\$1,375,303	\$1,424,787
EXPENDITURES-WASTEWATER			
PERSONNEL	\$273,896	\$294,766	\$339,730
MAINT & OPER	\$477,668	\$1,007,844	\$1,013,304
CAPITAL OUTLAY	\$0	\$306,555	\$525,000
TRANSFERS	\$192,411	\$196,898	\$202,955
TOTAL EXPENDITURES	\$943,975	\$1,806,063	\$2,080,989
BEGINNING BALANCE	\$4,981,171	\$5,130,577	\$3,657,241
TOTAL FUND EQUITY	\$5,130,577	\$3,657,241	\$1,859,495

ADOPTED
2016 BUDGET

SEWER FUND EXPENDITURES-SEWER	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$46,529	\$39,846	\$107,224
(4) Maintenance Workers			
OVERTIME	\$9,638	\$6,241	\$8,000
DISABILITY INSURANCE	\$296	\$312	\$1,297
ON CALL	\$1,614	\$1,302	\$4,500
WORKERS COMPENSATION	\$2,646	\$2,502	\$4,053
RETIREMENT PROGRAM	\$1,468	\$1,684	\$5,758
SOCIAL SECURITY	\$4,389	\$2,941	\$9,159
MEDICAL INSURANCE	\$6,330	\$7,000	\$60,900
TOTAL PERSONNEL	\$72,910	\$61,828	\$200,891
TRANSFER SERV CNTR LEASE	\$32,721	\$32,878	\$32,967
TRANSFER TO SERV CNTR FND	\$13,795	\$16,217	\$43,304
OFFICE SUPPLIES	\$48	\$250	\$250
TELEPHONE	\$27	\$0	\$55
PRINTING	\$1,512	\$1,577	\$1,900
POSTAGE	\$7,762	\$8,400	\$7,580
INSURANCE	\$20,881	\$21,977	\$24,626
CERTIFICATIONS	\$0	\$240	\$240
CONFERENCES & TRAINING	\$0	\$1,000	\$1,000
TRAVEL, MEALS & LODGING	-\$38	\$900	\$900
GASOLINE & OIL	\$4,867	\$3,226	\$9,000
EQUIPMENT REPAIRS & MAINT	\$13,714	\$6,500	\$6,500
LIFT STATION POWER	\$5,372	\$11,000	\$6,000
RADIO MAINTENANCE	\$0	\$0	\$150
MATERIALS & SUPPLIES	\$6,155	\$15,000	\$15,000
SMALL EQUIP/FURNITURE	\$0	\$0	\$1,000
TV SEWER LINES	\$12,000	\$20,000	\$20,000
CONTRACT LINE REPAIR	\$35,918	\$5,000	\$5,000
UNIFORMS	\$0	\$225	\$225
AUDIT	\$1,555	\$1,555	\$1,600
CAPITAL RECOVERY	\$0	\$170,000	\$170,000
LIFT STATION REPAIR	\$7,287	\$18,000	\$18,000
LIFT STATION SCADA	\$2,013	\$10,000	\$10,000
STORM SEWER	\$509	\$25,000	\$25,000
CWRPDA LOAN ADMIN FEE	\$19,996	\$17,497	\$17,497
SEWER LINE REPLACEMENT	\$0	\$15,000	\$15,000
TOTAL MAINT & OPER	\$186,094	\$401,442	\$432,794
EQUIPMENT	\$0	\$335,000	\$0
IMPROVEMENTS	\$193,948	\$300,000	\$500,000
TOTAL CAPITAL OUTLAY	\$193,948	\$635,000	\$500,000

ADOPTED
2016 BUDGET

**SEWER FUND
EXPENDITURES-SEWER
(CONTINUED)**

	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
CWRPDA LOAN PRINCIPLE	\$160,569	\$171,274	\$181,978
CWRPDA LOAN INTEREST	\$16,016	\$30,174	\$14,071
TOTAL DEBT SERVICE	<u>\$176,585</u>	<u>\$201,448</u>	<u>\$196,049</u>
TRANSFER TO GEN FUND	\$45,290	\$75,585	\$95,053
TOTAL TRANSFERS	<u>\$45,290</u>	<u>\$75,585</u>	<u>\$95,053</u>
TOTAL SEWER LINES	<u><u>\$674,827</u></u>	<u><u>\$1,375,303</u></u>	<u><u>\$1,424,787</u></u>

Small Equip/Furniture:

Quality monitor for confined space \$1,000

Improvements:

Sewer Line Rehab	\$200,000
Sewer Line Clean	\$50,000
Manhole Rehab	<u>\$250,000</u>
	<u>\$500,000</u>

ADOPTED
2016 BUDGET

SEWER FUND EXPENDITURES-WASTEWATER	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$169,075	\$179,980	\$206,570
Utilities Superintendant			
Lead Operator			
(3) Wastewater Operators			
OVERTIME	\$10,685	\$16,063	\$10,000
DISABILITY INSURANCE	\$1,562	\$1,814	\$2,499
ON CALL	\$6,276	\$7,026	\$6,000
WORKERS COMPENSATION	\$9,024	\$8,197	\$7,809
RETIREMENT PROGRAM	\$7,258	\$8,495	\$11,093
SOCIAL SECURITY	\$13,117	\$15,145	\$17,027
MEDICAL INSURANCE	\$56,899	\$58,046	\$78,732
TOTAL PERSONNEL	\$273,896	\$294,766	\$339,730
TRANSFER SERV CNTR LEASE	\$7,432	\$7,468	\$7,488
TRANSFER TO SERV CNTR FND	\$15,069	\$17,245	\$17,748
OFFICE SUPPLIES	\$600	\$500	\$900
ADVERTISING	\$0	\$0	\$50
TELEPHONE	\$3,646	\$3,812	\$3,700
POSTAGE	\$6,312	\$7,990	\$3,500
INSURANCE	\$20,195	\$21,255	\$23,817
CERTIFICATIONS	\$750	\$505	\$500
CONFERENCES & TRAINING	\$1,112	\$2,000	\$1,000
TRAVEL, MEALS & LODGING	\$2,824	\$2,500	\$1,000
MEMBERSHIP & DUES	\$175	\$0	\$0
GASOLINE & OIL	\$9,758	\$5,000	\$6,500
EQUIPMENT REPAIRS & MAINT	\$26,557	\$22,000	\$22,081
UTILITIES	\$188,941	\$158,360	\$150,000
CONSULTANT FEES	\$31,376	\$14,092	\$20,000
FEES, CHARGES, PERMITS	\$18,304	\$12,000	\$12,000
FACILITY REPAIRS	\$28,998	\$35,000	\$35,000
FORCE MAIN REPAIRS	\$0	\$100,000	\$100,000
MATERIALS & SUPPLIES	\$6,555	\$31,295	\$31,295
SMALL EQUIP/FURNITURE	\$0	\$3,135	\$0
LABORATORY SUPPLIES	\$8,245	\$20,000	\$20,000
TESTING SERVICES	\$60,329	\$50,414	\$65,000
OUTSIDE BILLING	\$0	\$0	\$2,400
UNIFORMS	\$60	\$540	\$540
AUDIT	\$1,565	\$1,565	\$1,615
LAGOON CLEANING RESERVE	\$0	\$30,000	\$30,000
CAPITAL RECOVERY	\$0	\$415,035	\$415,035

ADOPTED
2016 BUDGET

**SEWER FUND
EXPENDITURES-WASTEWATER
(CONTINUED)**

	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
CHEMICALS	\$35,071	\$43,998	\$40,000
RECHARGE & FORCE MAIN	\$0	\$500	\$500
SCADA MAINTENANCE	\$3,794	\$1,635	\$1,635
TOTAL MAINT & OPER	<u>\$477,668</u>	<u>\$1,007,844</u>	<u>\$1,013,304</u>
EQUIPMENT	\$0	\$6,555	\$0
IMPROVEMENTS	\$0	\$300,000	\$525,000
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$306,555</u>	<u>\$525,000</u>
TRANSFER TO GENERAL FUND	\$192,411	\$196,898	\$202,955
TOTAL TRANSFERS	<u>\$192,411</u>	<u>\$196,898</u>	<u>\$202,955</u>
TOTAL WASTEWATER	<u><u>\$943,975</u></u>	<u><u>\$1,806,063</u></u>	<u><u>\$2,080,989</u></u>
Improvements:			
Engineering headworks remodel			\$525,000

ADOPTED
2016 BUDGET

SERVICE CENTER FUND	ACTUAL	ESTIMATED	ADOPTED
REVENUE SUMMARY	2014	2015	2016
INVESTMENT EARNINGS	\$471	\$440	\$500
TRANSFER OF RESERVES	\$451,561	\$509,788	\$601,538
TRANSFER (LEASE)	\$233,721	\$234,840	\$235,480
TOTAL REVENUE	\$685,753	\$745,068	\$837,518
EXPENDITURE SUMMARY			
SALARIES	\$215,250	\$216,002	\$316,030
Division Operation Coordinator			
(2) Building Maintenance			
(2) Mechanics			
Dept/Division Secretary			
(1) Electrician			
Custodian - 40 hrs.			
Custodian - 20 hrs.			
OVERTIME	\$4,339	\$9,323	\$7,500
DISABILITY INSURANCE	\$2,417	\$2,158	\$3,696
WORKERS COMPENSATION	\$7,732	\$13,781	\$13,922
RETIREMENT PROGRAM	\$11,416	\$10,765	\$16,403
SOCIAL SECURITY	\$15,741	\$16,345	\$24,750
MEDICAL INSURANCE	\$52,220	\$62,920	\$90,516
TOTAL PERSONNEL	\$309,115	\$331,294	\$472,817
LEASE PURCHASE	\$232,979	\$234,840	\$235,480
LEASE FEES	\$1,400	\$1,500	\$1,500
OFFICE SUPPLIES	\$788	\$1,100	\$1,100
TELEPHONE	\$3,950	\$3,130	\$2,500
COPIER MNTC & SUPPLIES	\$0	\$0	\$500
POSTAGE	\$23	\$0	\$0
INSURANCE	\$20,741	\$21,830	\$24,461
CONFERENCES	\$201	\$1,500	\$1,500
TRAVEL, MEALS & LODGING	\$287	\$1,000	\$1,000
MEMBERSHIPS	\$305	\$450	\$450
SUBSCRIPTIONS	\$1,949	\$1,500	\$1,500
GASOLINE & OIL	\$3,491	\$3,500	\$3,500
BLDG CREW GAS & OIL	\$1,444	\$1,500	\$1,500
EQUIPMENT REPAIRS & MAINT	\$2,969	\$5,000	\$5,000
UTILITIES	\$39,620	\$52,000	\$52,000
FACILITY REPAIRS	\$3,964	\$10,000	\$10,000
RADIO MAINTENANCE	\$0	\$0	\$300
MATERIALS & SUPPLIES	\$9,233	\$7,500	\$7,500
BLDG CREW MATERIAL & SUPPLIES	\$274	\$2,600	\$2,500
SMALL EQUIPMENT/FURNITURE	\$0	\$3,600	\$2,430

ADOPTED
2016 BUDGET

SERVICE CENTER FUND (CONTINUED)	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
BLDG CREW TOOLS	\$155	\$303	\$1,500
ELECTRICIAN SUPPLIES	\$0	\$0	\$4,000
JANITORIAL SERVICE	\$11,132	\$3,711	\$0
UNIFORMS	\$387	\$600	\$360
AUDIT	\$550	\$550	\$550
GROUNDS MAINTENANCE	\$2,627	\$5,000	\$5,000
TOTAL MAINT & OPER	<u>\$338,469</u>	<u>\$362,714</u>	<u>\$366,131</u>
EQUIPMENT	\$0	\$13,700	\$0
IMPROVEMENTS	\$2,350	\$0	\$0
TOTAL CAPITAL OUTLAY	<u>\$2,350</u>	<u>\$13,700</u>	<u>\$0</u>
TOTAL SERVICE CENTER	<u><u>\$649,934</u></u>	<u><u>\$707,708</u></u>	<u><u>\$838,948</u></u>
Small Equipment/Furniture:			
Computer/printer (Electrician)			\$1,500
Computer (Secretary)			<u>\$930</u>
			\$2,430
BEGINNING BALANCE	<u><u>\$273,750</u></u>	<u><u>\$309,569</u></u>	<u><u>\$346,929</u></u>
TOTAL FUND EQUITY	\$309,569	\$346,929	\$345,499

ADOPTED
2016 BUDGET

GENERAL FUND POLICE	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$1,081,694	\$1,258,871	\$1,276,415
Police Chief			
(2) Police Majors			
(5) Police Sergeants			
(4) Police Corporals			
(10) Police Officers			
(1) Police Cadet/Officer			
Administrative Clerk			
Administrative Sec.			
(2) Records Clerks.			
OVERTIME	\$60,322	\$72,528	\$63,200
DISABILITY INSURANCE	\$10,880	\$11,552	\$15,445
ON CALL	\$7,527	\$8,719	\$8,000
WORKERS COMPENSATION	\$61,786	\$57,229	\$64,684
RETIREMENT PROGRAM	\$5,120	\$5,327	\$7,609
SOCIAL SECURITY	\$20,478	\$22,119	\$28,209
MEDICAL INSURANCE	\$275,427	\$295,690	\$408,468
PENSION	\$13,915	\$19,862	\$29,503
TOTAL PERSONNEL	\$1,537,149	\$1,751,897	\$1,901,533
OFFICE SUPPLIES	\$4,925	\$5,000	\$5,950
TELEPHONE	\$12,535	\$12,000	\$12,000
PRINTING	\$3,148	\$4,000	\$4,100
COPIER MNTC & SUPPLIES	\$0	\$0	\$3,200
POSTAGE	\$1,252	\$1,184	\$1,300
CONFERENCES & TRAINING	\$7,727	\$9,000	\$9,000
TRAVEL, MEALS & LODGING	\$9,005	\$9,000	\$9,000
MEMBERSHIP & DUES	\$720	\$1,000	\$1,200
SUBSCRIPTION/PUBLICATION	\$4,348	\$13,950	\$10,000
ACADEMY EXPENSES	\$16,651	\$0	\$12,000
GASOLINE & OIL	\$34,771	\$35,000	\$28,000
TUITION REIMBURSEMENT	\$0	\$0	\$5,500
EQUIPMENT REPAIRS & MAINT	\$19,344	\$17,654	\$20,500
FACILITY REPAIRS	\$0	\$5,776	\$6,000
RADIO MAINTENANCE	\$2,924	\$3,000	\$3,000
TASER SUPPLIES	\$6,282	\$7,950	\$8,923
CANINE PROGRAM	\$19,175	\$4,800	\$3,000
MATERIALS & SUPPLIES	\$14,704	\$16,720	\$15,000
SMALL EQUIP/FURNITURE	\$8,924	\$11,940	\$7,500
DRUG ENFORCEMENT	\$0	\$2,000	\$2,000
GRANT EXPENSE	\$2,389	\$8,430	\$1,700
ASSAULT EXAMS	\$2,400	\$4,000	\$4,000

ADOPTED
2016 BUDGET

GENERAL FUND POLICE (CONTINUED)	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
OVER/SHORT	\$0	\$0	\$5
PHYSICAL EXAMS	\$4,003	\$5,000	\$5,000
POLICE SEIZURES	\$0	\$1,000	\$1,000
CRIMINAL INVESTIGATION	\$7,629	\$9,000	\$9,000
UNIFORMS	\$9,031	\$9,000	\$10,500
COMMUNITY RELATIONS	\$2,399	\$6,500	\$6,500
EMPLOYEE ASSISTANCE	\$0	\$2,000	\$2,000
AMMUNITION	\$9,655	\$7,500	\$7,500
TOTAL MAINT & OPER	<u>\$203,941</u>	<u>\$212,404</u>	<u>\$214,378</u>
 TRANSFER TO CAPITAL EQUIP	 \$0	 \$0	 \$0
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 TOTAL POLICE	 <u><u>\$1,741,090</u></u>	 <u><u>\$1,964,301</u></u>	 <u><u>\$2,115,911</u></u>
 Small Equipment/Furniture:			
Update CCTV System			\$2,000
Furniture for office upgrades			\$1,500
Eye protection TAC Team			\$1,000
Ediscovery Workstation			\$1,000
On-line survey/web enhancement			<u>\$2,000</u>
			<u>\$7,500</u>

ADOPTED
2016 BUDGET

GENERAL FUND DISPATCH	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$301,237	\$346,391	\$421,490
Department Head			
Dispatch Supervisor			
Dispatch Lead			
(8) Dispatchers			
(1) Dispatcher - 20 hrs			
OVERTIME	\$48,822	\$50,399	\$25,000
DISABILITY INSURANCE	\$1,492	\$1,602	\$5,024
WORKERS COMPENSATION	\$787	\$1,033	\$1,096
RETIREMENT PROGRAM	\$6,380	\$5,000	\$22,634
SOCIAL SECURITY	\$24,428	\$28,155	\$34,157
MEDICAL INSURANCE	\$62,410	\$111,944	\$164,868
TOTAL PERSONNEL	\$445,556	\$544,524	\$674,269
OFFICE SUPPLIES	\$54	\$750	\$1,000
TELEPHONE	\$7,378	\$7,000	\$8,000
COPIER MNTC & SUPPLIES	\$0	\$0	\$840
POSTAGE	\$0	\$50	\$50
PRINTING	\$0	\$0	\$250
CONFERENCES & TRAINING	\$859	\$3,500	\$3,500
TRAVEL, MEALS & LODGING	\$3,488	\$6,000	\$3,500
MEMBERSHIP	\$0	\$775	\$1,500
SUBSCRIPTIONS	\$149	\$1,450	\$1,000
EQUIPMENT REPAIRS & MAINT	\$3,382	\$3,000	\$2,000
VEHICLE ALLOWANCE	\$0	\$1,615	\$2,000
UTILITIES	\$9,027	\$8,000	\$8,000
MAINTENANCE CONTRACT	\$24,706	\$23,242	\$28,000
FACILITY REPAIRS	\$163	\$500	\$1,000
RADIO MAINTENANCE	\$2,542	\$500	\$2,500
MATERIALS & SUPPLIES	\$2,975	\$2,000	\$5,000
SMALL EQUIP/FURNITURE	\$5,926	\$2,530	\$4,000
JANITOR SERVICE	\$3,030	\$1,010	\$0
HARDWARE/SOFTWARE LEASE	\$18,395	\$23,347	\$24,514
UNIFORMS	\$620	\$0	\$1,500
TOTAL MAINT & OPER	\$82,694	\$85,269	\$98,154
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$92,889
TOTAL CAPITAL OUTLAY	\$0	\$0	\$92,889
TOTAL DISPATCH	\$528,250	\$629,793	\$865,312

ADOPTED
2016 BUDGET

GENERAL FUND DISPATCH (CONTINUED)	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
Small equipment/furniture:			
Laptop computer & support equipment			\$4,000
Equipment:			
SAN storage network (50% price)			\$80,389
SAN installation (50% price)			<u>\$12,500</u>
			\$92,889

ADOPTED
2016 BUDGET

GENERAL FUND YOUTH SERVICES	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$68,708	\$72,815	\$72,306
Youth Services Coordinator			
Secretary - 32 hrs.			
OVERTIME	\$0	\$0	\$100
DISABILITY INSURANCE	\$767	\$794	\$875
WORKERS COMPENSATION	\$209	\$195	\$194
RETIREMENT PROGRAM	\$3,688	\$3,911	\$3,883
SOCIAL SECURITY	\$4,386	\$4,613	\$5,539
MEDICAL INSURANCE	\$30,333	\$33,268	\$35,664
TOTAL PERSONNEL	\$108,091	\$115,596	\$118,561
OFFICE SUPPLIES	\$118	\$500	\$600
TELEPHONE	\$1,452	\$1,500	\$1,700
POSTAGE	\$115	\$200	\$200
CONFERENCES & TRAINING	\$0	\$0	\$200
TRAVEL, MEALS & LODGING	\$393	\$113	\$700
MEMBERSHIP & DUES	\$108	\$54	\$108
EQUIPMENT REPAIRS & MAINT	\$0	\$100	\$100
MATERIALS & SUPPLIES	\$0	\$150	\$150
TOTAL MAINT & OPER	\$2,186	\$2,617	\$3,758
TOTAL YOUTH SERVICES	\$110,277	\$118,213	\$122,319

ADOPTED
2016 BUDGET

GENERAL FUND FIRE	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$651,333	\$807,522	\$772,710
Fire Chief			
(3) Fire Captains			
(2) Fire Lieutenants			
(9) Fire Fighters			
(1) Paramedic			
Department/Division Secretary			
OVERTIME	\$81,965	\$73,656	\$61,450
DISABILITY INSURANCE	\$6,627	\$6,868	\$9,350
PART-TIME FIRE FIGHTERS	\$0	\$15,000	\$15,000
VOLUNTEER FIRE FIGHTERS	\$12,026	\$10,000	\$5,000
WORKERS COMPENSATION	\$55,954	\$54,726	\$61,862
RETIREMENT	\$550	\$1,138	\$1,411
SOCIAL SECURITY	\$12,387	\$13,000	\$14,014
MEDICAL INSURANCE	\$227,061	\$256,930	\$271,860
PENSION	\$65,938	\$75,407	\$79,123
VOL FIRE PENSION	\$12,501	\$12,501	\$13,881
OLD HIRE FIRE PENSION	\$50,937	\$50,937	\$50,937
TOTAL PERSONNEL	\$1,177,279	\$1,377,685	\$1,356,598
OFFICE SUPPLIES	\$2,291	\$2,000	\$2,000
TELEPHONE	\$8,534	\$7,000	\$10,764
PRINTING	\$1,164	\$1,000	\$1,000
COPIER MNTC & SUPPLIES	\$0	\$0	\$450
POSTAGE	\$553	\$450	\$400
CONFERENCES & TRAINING	\$4,877	\$8,000	\$8,000
TRAVEL, MEALS & LODGING	\$11,747	\$8,500	\$7,000
MEMBERSHIP & DUES	\$2,352	\$2,163	\$2,200
SUBSCRIPTION/PUBLICATION	\$1,547	\$3,000	\$3,000
GASOLINE & OIL	\$24,262	\$23,000	\$18,000
EQUIPMENT REPAIRS & MAINT	\$79,708	\$51,398	\$72,000
UTILITIES	\$16,971	\$16,000	\$16,000
FACILITY REPAIRS	\$6,128	\$20,300	\$21,000
TEMS TEAM	\$0	\$0	\$2,300
DIVE TEAM	\$0	\$0	\$2,000
RADIO MAINTENANCE	\$4,329	\$9,886	\$8,000
MATERIALS & SUPPLIES	\$36,582	\$30,000	\$32,000
SMALL EQUIP/FURNITURE	\$20,352	\$28,190	\$56,550
PHYSICAL EXAMS	\$3,350	\$4,500	\$3,500
UNIFORMS	\$12,480	\$13,790	\$12,710

ADOPTED
2016 BUDGET

GENERAL FUND FIRE (CONTINUED)	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
TURN OUT GEAR	\$22,585	\$22,500	\$30,000
COMMUNITY RELATIONS	\$4,045	\$5,500	\$5,500
TOTAL MAINT & OPER	<u>\$263,857</u>	<u>\$257,177</u>	<u>\$314,374</u>
 IMPROVEMENTS	 \$0	 \$53,000	 \$0
TRANSFER TO CAPITAL EQUIP	\$60,179	\$128,608	\$89,686
TOTAL CAPITAL OUTLAY	<u>\$60,179</u>	<u>\$181,608</u>	<u>\$89,686</u>
 TOTAL FIRE	 <u>\$1,501,315</u>	 <u>\$1,816,470</u>	 <u>\$1,760,658</u>

Small equipment/furniture:

Hand held radios	\$16,300
Mattress replacement (3)	\$2,100
Fire Hose Replacement	\$9,000
Replace nozzle/appliances	\$6,000
Recliners (2)	\$1,500
Quick fill/RIT hoses for SCBA's	\$13,000
Photo ID printer system	\$2,600
Decals/reflective stripping	\$6,000
	<u>\$56,500</u>

Equipment:

Lease Payment (Fire Truck)	\$35,137
Lease Payment (SCBA Replacement)	\$36,787
Replacement costs (AED's)	\$2,600
Hose Testing Machine	\$7,000
Power Roller	\$8,162
	<u>\$89,686</u>

ADOPTED
2016 BUDGET

GENERAL FUND AMBULANCE SERVICE	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$227,063	\$244,776	\$251,545
(1) Fire Lieutenant			
(5) Fire Fighters			
OVERTIME	\$112,771	\$99,230	\$95,000
DISABILITY INSURANCE	\$2,490	\$2,754	\$3,044
ON CALL	\$33,490	\$30,545	\$40,000
TRANSPORT	\$60,611	\$76,663	\$70,000
WORKERS COMPENSATION	\$18,492	\$23,986	\$22,949
SOCIAL SECURITY	\$10,617	\$11,228	\$13,440
MEDICAL INSURANCE	\$67,029	\$73,512	\$96,564
PENSION	\$24,574	\$24,306	\$26,664
TOTAL PERSONNEL	\$557,137	\$587,000	\$619,206
PRINTING	\$0	\$300	\$300
POSTAGE	\$0	\$200	\$200
INSURANCE	\$6,608	\$7,324	\$7,000
CONFERENCES & TRAINING	\$7,850	\$13,000	\$10,000
TRAVEL, MEALS & LODGING	\$5,280	\$10,000	\$8,000
MEMBERSHIP & DUES	\$412	\$1,000	\$500
GASOLINE & OIL	\$22,667	\$22,000	\$22,000
EQUIPMENT REPAIRS & MAINT	\$15,058	\$17,000	\$13,000
FACILITY REPAIRS	\$32	\$0	\$0
MATERIALS & SUPPLIES	\$13,992	\$18,000	\$28,000
MEDICAL SUPPLIES	\$42,267	\$40,000	\$40,000
PHYSICAL EXAMS	\$1,039	\$1,000	\$1,000
UNIFORMS	\$6,667	\$7,000	\$7,000
UNIFORMS - EMS	\$2,596	\$8,600	\$4,000
TURN OUT GEAR	\$5,365	\$1,960	\$6,000
TOTAL MAINT & OPER	\$129,833	\$147,384	\$147,000
TOTAL AMBULANCE SERVICE	\$686,970	\$734,384	\$766,206

ADOPTED
2016 BUDGET

GENERAL FUND PLR ADMINISTRATION	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$283,874	\$331,321	\$97,238
Director of Parks, Library, Recreation			
Department/Division Secretary			
OVERTIME	\$111	\$172	\$500
DISABILITY INSURANCE	\$2,829	\$3,596	\$1,177
WORKERS COMPENSATION	\$958	\$1,004	\$260
RETIREMENT PROGRAM	\$13,452	\$16,923	\$5,222
SOCIAL SECURITY	\$20,699	\$24,039	\$7,477
MEDICAL INSURANCE	\$57,166	\$77,218	\$25,236
TOTAL PERSONNEL	\$379,089	\$454,273	\$137,110
OFFICE SUPPLIES	\$1,821	\$1,500	\$1,500
ADVERTISING	\$0	\$0	\$500
TELEPHONE	\$1,264	\$1,000	\$1,200
PRINTING	\$370	\$500	\$1,200
POSTAGE	\$1,738	\$1,742	\$2,100
CONFERENCES & TRAINING	\$920	\$1,000	\$1,000
TRAVEL, MEALS & LODGING	\$814	\$1,000	\$1,000
MEMBERSHIP & DUES	\$552	\$750	\$600
SUBSCRIPTION/PUBLICATION	\$128	\$100	\$100
EQUIPMENT REPAIRS & MAINT	\$320	\$300	\$400
VEHICLE ALLOWANCE	\$2,100	\$2,100	\$1,200
MATERIALS & SUPPLIES	\$359	\$700	\$700
SMALL EQUIP/FURNITURE	\$1,956	\$3,900	\$2,000
GRANT EXPENSE	\$34,803	\$0	\$0
TOTAL MAINT & OPER	\$47,145	\$14,592	\$13,500
TOTAL PLR ADMINISTRATION	\$426,234	\$468,865	\$150,610

Small Equipment/Furniture:

Office chairs (2)	\$1,600
GO Pro Camera	\$400
	\$2,000

ADOPTED
2016 BUDGET

CEMETERY	2014	2015	2016
SALARIES	\$59,651	\$97,991	\$84,170
(3) Maintenance Workers			
OVERTIME	\$6,279	\$8,997	\$8,000
DISABILITY INSURANCE	\$343	\$588	\$1,018
SEASONALS (1)	\$0	\$0	\$3,000
WORKERS COMPENSATION	\$6,215	\$6,110	\$7,274
RETIREMENT PROGRAM	\$1,492	\$2,355	\$4,520
SOCIAL SECURITY	\$4,481	\$7,189	\$7,280
MEDICAL INSURANCE	\$23,277	\$28,344	\$53,496
TOTAL PERSONNEL	<u>\$101,738</u>	<u>\$151,574</u>	<u>\$168,758</u>
OFFICE SUPPLIES	\$88	\$350	\$350
TELEPHONE	\$1,381	\$1,100	\$1,500
POSTAGE	\$17	\$50	\$50
CONFERENCES & TRAINING	\$0	\$500	\$500
TRAVEL, MEALS & LODGING	\$0	\$250	\$250
GASOLINE & OIL	\$6,943	\$4,000	\$4,000
EQUIPMENT REPAIRS & MAINT	\$22,382	\$5,000	\$5,000
UTILITIES	\$7,717	\$8,500	\$9,000
FACILITY REPAIRS	\$2,714	\$4,100	\$3,000
RADIO MAINTENANCE	\$200	\$0	\$50
MATERIALS & SUPPLIES	\$9,874	\$10,878	\$10,000
SMALL EQUIP/FURNITURE	\$3,300	\$1,200	\$0
UNIFORMS	\$175	\$300	\$300
REPURCHASE CEMETERY LOTS	\$1,125	\$1,000	\$1,000
FERTILIZER	\$8,875	\$10,000	\$10,000
CHEMICALS	\$0	\$2,500	\$2,500
TOTAL MAINT & OPER	<u>\$64,791</u>	<u>\$49,728</u>	<u>\$47,500</u>
EQUIPMENT	\$0	\$13,805	\$0
IMPROVEMENTS	\$0	\$2,700	\$0
TRANSFER TO CAPITAL EQUIP	\$32,000	\$0	\$22,242
TOTAL CAPITAL OUTLAY	<u>\$32,000</u>	<u>\$16,505</u>	<u>\$22,242</u>
TOTAL CEMETERY	<u><u>\$198,529</u></u>	<u><u>\$217,807</u></u>	<u><u>\$238,500</u></u>
Equipment:			
Mower			\$16,863
Sod cutter			<u>\$5,379</u>
			<u>\$22,242</u>

ADOPTED
2016 BUDGET

GENERAL FUND MUSEUM	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$68,981	\$70,665	\$139,926
Museum Curator			
(2) Museum Associates			
(2) Museum Assistants - 24 hrs			
Custodian - 20 hrs			
OVERTIME	\$110	\$440	\$200
DISABILITY INSURANCE	\$288	\$302	\$959
SEASONALS (1)	\$0	\$0	\$3,000
WORKERS COMPENSATION	\$190	\$195	\$375
RETIREMENT PROGRAM	\$2,153	\$2,438	\$5,738
SOCIAL SECURITY	\$5,309	\$5,438	\$10,949
MEDICAL INSURANCE	\$222	\$226	\$43,068
TOTAL PERSONNEL	\$77,253	\$79,704	\$204,215
FLOOD DONATION	\$6,849	\$10,774	\$0
OFFICE SUPPLIES	\$564	\$1,200	\$900
ADVERTISING	\$437	\$500	\$500
TELEPHONE	\$2,625	\$2,490	\$2,700
COPIER MNTC & SUPPLIES	\$0	\$0	\$910
POSTAGE	\$358	\$350	\$450
CONFERENCES & TRAINING	\$362	\$700	\$700
TRAVEL, MEALS & LODGING	\$497	\$850	\$950
MEMBERSHIP & DUES	\$430	\$610	\$610
EQUIPMENT REPAIRS & MAINT	\$0	\$500	\$500
UTILITIES	\$19,527	\$18,000	\$18,000
FACILITY REPAIRS	\$4,410	\$7,000	\$7,000
VEHICLE ALLOWANCE	\$0	\$0	\$900
MATERIALS & SUPPLIES	\$9,338	\$7,166	\$6,000
SMALL EQUIP/FURNITURE	\$3,506	\$3,525	\$2,800
GRANT EXPENSE	\$1,151	\$0	\$0
HERITAGE FESTIVAL	\$5,489	\$3,652	\$5,200
PROGRAMS & EXHIBITS	\$5,887	\$7,000	\$6,000
TOTAL MAINT & OPER	\$61,430	\$64,317	\$54,120
BUILDINGS	\$0	\$0	\$23,700
IMPROVEMENTS	\$0	\$3,290	\$54,000
TOTAL CAPITAL OUTLAY	\$0	\$3,290	\$77,700
TOTAL MUSEUM	\$138,683	\$147,311	\$336,035

ADOPTED
2016 BUDGET

**GENERAL FUND
MUSEUM (CONTINUED)**

**ACTUAL
2014**

**ESTIMATED
2015**

**ADOPTED
2016**

Small Equipment/Furniture:

Computer

\$800

Golf cart

\$2,000

\$2,800

Buildings:

Engineering Cost pole structure

\$23,700

Improvements:

Sidewalk

\$49,000

Gravel parking lot

\$5,000

\$54,000

ADOPTED
2016 BUDGET

GENERAL FUND PARKS	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$126,658	\$132,485	\$183,711
Park, Cemetery, Forestry Superintendent			
(6) Maintenance Workers			
OVERTIME	\$7,032	\$7,739	\$9,000
DISABILITY INSURANCE	\$771	\$958	\$2,223
ON CALL	\$174	\$0	\$0
SEASONAL EMPLOYEES	\$26,980	\$39,900	\$20,500
WORKERS COMPENSATION	\$9,322	\$8,836	\$10,412
RETIREMENT PROGRAM	\$2,853	\$4,515	\$9,865
SOCIAL SECURITY	\$12,169	\$11,529	\$16,311
MEDICAL INSURANCE	\$35,368	\$42,700	\$68,136
TOTAL PERSONNEL	\$221,327	\$248,662	\$320,158
OFFICE SUPPLIES	\$86	\$250	\$250
TELEPHONE	\$244	\$0	\$325
POSTAGE	\$9	\$0	\$10
CONFERENCES & TRAINING	\$1,005	\$500	\$1,000
TRAVEL, MEALS & LODGING	\$295	\$500	\$400
MEMBERSHIP & DUES	\$0	\$25	\$100
GASOLINE & OIL	\$19,465	\$18,000	\$18,000
EQUIPMENT REPAIRS & MAINT	\$14,282	\$13,000	\$13,000
PLAYGROUND REPAIR	\$2,900	\$4,500	\$3,000
UTILITIES	\$22,677	\$20,500	\$20,500
FACILITY REPAIRS	\$5,972	\$5,368	\$17,830
RADIO MAINTENANCE	\$218	\$0	\$100
MATERIALS & SUPPLIES	\$23,276	\$26,500	\$25,500
SMALL EQUIP/FURNITURE	\$0	\$1,000	\$1,460
CONTRACT SERVICES	\$2,675	\$3,300	\$3,300
UNIFORMS	\$306	\$800	\$800
DOG PARK	\$0	\$5,103	\$0
FERTILIZER	\$15,733	\$16,000	\$16,000
CHEMICALS	\$8,652	\$10,000	\$10,000
TOTAL MAINT & OPER	\$117,795	\$125,346	\$131,575
BUILDING	\$20,680	\$11,288	\$0
TRANSFER TO CAPITAL EQUIP	\$20,000	\$0	\$10,520
TOTAL CAPITAL OUTLAY	\$40,680	\$11,288	\$10,520
TOTAL PARKS	\$379,802	\$385,296	\$462,253

ADOPTED
2016 BUDGET

**GENERAL FUND
PARKS (CONTINUED)**

**ACTUAL
2014**

**ESTIMATED
2015**

**ADOPTED
2016**

Small Equipment/Furniture:

Spray tank for tool cat

\$815

Push mower

\$645

\$1,460

Equipment:

Tilt trailer

\$4,500

Front broom for tool cat

\$6,020

\$10,520

ADOPTED
2016 BUDGET

GENERAL FUND FORESTRY	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$55,506	\$55,419	\$65,263
(2) Tree Trimmers			
OVERTIME	\$1,632	\$1,867	\$2,000
DISABILITY INSURANCE	\$632	\$610	\$790
ON CALL	\$12	\$0	\$0
SEASONAL (1)	\$0	\$0	\$3,000
WORKERS COMPENSATION	\$2,735	\$2,770	\$3,327
RETIREMENT PROGRAM	\$2,981	\$2,712	\$3,505
SOCIAL SECURITY	\$3,889	\$4,044	\$5,375
MEDICAL INSURANCE	\$30,340	\$16,704	\$25,236
TOTAL PERSONNEL	<u>\$97,727</u>	<u>\$84,126</u>	<u>\$108,496</u>
OFFICE SUPPLIES	\$16	\$25	\$25
TELEPHONE	\$54	\$0	\$115
POSTAGE	\$0	\$0	\$25
CONFERENCES & TRAINING	\$0	\$500	\$500
TRAVEL, MEALS & LODGING	\$0	\$300	\$500
MEMBERSHIP & DUES	\$0	\$0	\$60
GASOLINE & OIL	\$6,452	\$5,000	\$6,500
EQUIPMENT REPAIRS & MAINT	\$6,305	\$8,500	\$11,000
RADIO MAINTENANCE	\$0	\$0	\$50
MATERIALS & SUPPLIES	\$1,706	\$2,000	\$1,500
SMALL EQUIP/FURNITURE	\$0	\$1,172	\$720
CONTRACT SERVICES	\$500	\$2,000	\$500
UNIFORMS	\$32	\$132	\$250
NEW TREES	\$9,019	\$10,000	\$10,000
PLANTING PROJECT	\$448	\$1,000	\$1,000
DUMP FEES	\$1,484	\$3,500	\$2,500
TOTAL MAINT & OPER	<u>\$26,016</u>	<u>\$34,129</u>	<u>\$35,245</u>
TRANSFER TO CAPITAL EQUIP	\$0	\$5,000	\$0
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$5,000</u>	<u>\$0</u>
TOTAL FORESTRY	<u><u>\$123,743</u></u>	<u><u>\$123,255</u></u>	<u><u>\$143,741</u></u>

Small Equipment/Furniture:
PPE Gear

\$720

ADOPTED
2016 BUDGET

GENERAL FUND RECREATION CENTER	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$87,622	\$91,266	\$182,774
Recreation Superintendant			
Recreation Supervisor			
(2) Recreation Clerk/Cashiers			
Custodian - 40 hrs.			
Custodian - 20 hrs.			
OVERTIME	\$364	\$1,000	\$1,000
DISABILITY INSURANCE	\$896	\$862	\$2,157
ON CALL	\$41	\$67	\$0
SEASONAL EMPLOYEES	\$176,879	\$165,000	\$190,000
WORKERS COMPENSATION	\$11,789	\$11,024	\$19,006
RETIREMENT PROGRAM	\$4,272	\$4,679	\$9,218
SOCIAL SECURITY	\$19,052	\$16,755	\$28,594
MEDICAL INSURANCE	\$36,892	\$40,446	\$68,304
TOTAL PERSONNEL	\$337,807	\$331,099	\$501,053
OFFICE SUPPLIES	\$886	\$1,000	\$1,000
ADVERTISING	\$301	\$500	\$500
TELEPHONE	\$3,289	\$3,300	\$3,500
PRINTING	\$1,670	\$1,800	\$1,800
COPIER MNTC & SUPPLIES	\$0	\$0	\$1,900
POSTAGE	\$534	\$500	\$600
CONFERENCES & TRAINING	\$0	\$500	\$500
TRAVEL, MEALS & LODGING	\$563	\$500	\$600
MEMBERSHIP & DUES	\$21	\$95	\$150
SUBSCRIPTION/PUBLICATION	\$0	\$410	\$100
AWARDS	\$0	\$525	\$225
RED CROSS LESSONS/TRAINING	\$7,012	\$8,000	\$8,000
GASOLINE & OIL	\$202	\$500	\$500
EQUIPMENT REPAIRS & MAINT	\$12,324	\$25,000	\$25,000
UTILITIES	\$89,435	\$65,000	\$90,000
MAINTENANCE CONTRACT	\$7,296	\$7,300	\$0
FACILITY REPAIRS	\$29,267	\$35,018	\$37,500
MATERIALS & SUPPLIES	\$21,973	\$20,000	\$22,000
SMALL EQUIP/FURNITURE	\$0	\$5,000	\$0
OVER & SHORT ACCOUNT	\$92	\$44	\$50
UNIFORMS	\$497	\$1,100	\$1,100
CHEMICALS	\$21,804	\$21,856	\$25,000
TOTAL MAINT & OPER	\$197,166	\$197,948	\$220,025

ADOPTED
2016 BUDGET

GENERAL FUND RECREATION CENTER (CONTINUED)	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
TRANSFER TO CAPITAL EQUIP	\$21,000	\$17,000	\$0
TOTAL CAPITAL OUTLAY	\$21,000	\$17,000	\$0
TOTAL RECREATION CENTER	\$555,973	\$546,047	\$721,078

ADOPTED
2016 BUDGET

GENERAL FUND	ACTUAL	ESTIMATED	ADOPTED
SOFTBALL	2014	2015	2016
SEASONAL EMPLOYEES	\$9,335	\$9,300	\$10,300
WORKERS COMPENSATION	\$382	\$391	\$525
SOCIAL SECURITY	\$714	\$711	\$788
TOTAL PERSONNEL	\$10,431	\$10,402	\$11,613
TELEPHONE	\$564	\$575	\$675
AWARDS	\$0	\$2,165	\$2,165
EQUIPMENT REPAIRS & MAINT	\$3,210	\$5,000	\$5,000
UTILITIES	\$12,834	\$15,000	\$15,000
FACILITY REPAIRS	\$301	\$5,550	\$5,550
MATERIALS & SUPPLIES	\$8,752	\$8,000	\$9,812
FOUL BALLS	\$230	\$300	\$300
TOTAL MAINT & OPER	\$25,891	\$36,590	\$38,502
TOTAL SOFTBALL	\$36,322	\$46,992	\$50,115
YOUTH SOFTBALL			
SEASONAL EMPLOYEES	\$4,921	\$7,500	\$7,725
WORKERS COMPENSATION	\$358	\$315	\$394
SOCIAL SECURITY	\$376	\$574	\$591
TOTAL PERSONNEL	\$5,655	\$8,389	\$8,710
EQUIPMENT REPAIRS	\$0	\$300	\$300
MATERIALS & SUPPLIES	\$6,544	\$5,000	\$7,000
TOTAL MAINT & OPER	\$6,544	\$5,300	\$7,300
TOTAL YOUTH SOFTBALL	\$12,199	\$13,689	\$16,010
BASKETBALL			
SEASONAL EMPLOYEES	\$6,513	\$7,500	\$7,725
WORKERS COMPENSATION	\$358	\$315	\$394
SOCIAL SECURITY	\$432	\$574	\$591
TOTAL PERSONNEL	\$7,303	\$8,389	\$8,710
AWARDS	\$0	\$2,165	\$2,165
MATERIALS & SUPPLIES	\$705	\$701	\$1,000
TOTAL MAINT & OPER	\$705	\$2,866	\$3,165
TOTAL BASKETBALL	\$8,008	\$11,255	\$11,875

ADOPTED
2016 BUDGET

GENERAL FUND	ACTUAL	ESTIMATED	ADOPTED
VOLLEYBALL	2014	2015	2016
SEASONAL EMPLOYEES	\$6,306	\$6,000	\$6,695
WORKERS COMPENSATION	\$286	\$252	\$341
SOCIAL SECURITY	\$485	\$459	\$512
TOTAL PERSONNEL	\$7,077	\$6,711	\$7,548
AWARDS	\$0	\$2,165	\$2,165
MATERIALS & SUPPLIES	\$243	\$447	\$300
TOTAL MAINT & OPER	\$243	\$2,612	\$2,465
TOTAL VOLLEYBALL	\$7,320	\$9,323	\$10,013
TOLLA BROWN PARK			
UTILITIES	\$8,449	\$9,000	\$9,000
MATERIALS & SUPPLIES	\$0	\$500	\$500
TOTAL MAINT & OPER	\$8,449	\$9,500	\$9,500
TOTAL TOLLA BROWN PARK	\$8,449	\$9,500	\$9,500
SPECIAL EVENTS			
MATERIALS & SUPPLIES	\$360	\$500	\$500
EMPLOYEE SWELLNESS	\$5,850	\$6,000	\$6,000
JULY 4TH CELEBRATION	\$12,100	\$15,000	\$15,000
EMPLOYEE LUNCHEONS	\$0	\$1,500	\$1,500
EMPLOYEE APPRECIATION	\$3,862	\$3,500	\$3,500
EMPLOYEE XMAS GIFT	\$12,340	\$4,000	\$14,000
TOTAL MAINT & OPER	\$34,512	\$30,500	\$40,500
TOTAL SPECIAL EVENTS	\$34,512	\$30,500	\$40,500
TENNIS			
UTILITIES	\$12,479	\$14,000	\$14,000
FACILITY REPAIRS	\$0	\$700	\$700
COURT & LIGHT REPAIRS	\$0	\$2,250	\$2,250
TOTAL MAINT & OPER	\$12,479	\$16,950	\$16,950
TOTAL TENNIS	\$12,479	\$16,950	\$16,950

ADOPTED
2016 BUDGET

GENERAL FUND	ACTUAL	ESTIMATED	ADOPTED
YOUTH BASKETBALL	2014	2015	2016
SEASONAL EMPLOYEES	\$12,098	\$13,000	\$13,400
WORKERS COMPENSATION	\$716	\$546	\$683
SOCIAL SECURITY	\$991	\$995	\$1,025
TOTAL PERSONNEL	<u>\$13,805</u>	<u>\$14,541</u>	<u>\$15,108</u>
MATERIALS & SUPPLIES	\$8,680	\$5,137	\$9,000
TOTAL MAINT & OPER	<u>\$8,680</u>	<u>\$5,137</u>	<u>\$9,000</u>
 TOTAL YOUTH BASKETBALL	 <u><u>\$22,485</u></u>	 <u><u>\$19,678</u></u>	 <u><u>\$24,108</u></u>
 YOUTH VOLLEYBALL			
SEASONAL EMPLOYEES	\$3,330	\$5,000	\$5,150
WORKERS COMPENSATION	\$239	\$210	\$263
SOCIAL SECURITY	\$257	\$383	\$394
TOTAL PERSONNEL	<u>\$3,826</u>	<u>\$5,593</u>	<u>\$5,807</u>
MATERIALS & SUPPLIES	\$3,002	\$4,400	\$4,400
TOTAL MAINT & OPER	<u>\$3,002</u>	<u>\$4,400</u>	<u>\$4,400</u>
 TOTAL YOUTH VOLLEYBALL	 <u><u>\$6,828</u></u>	 <u><u>\$9,993</u></u>	 <u><u>\$10,207</u></u>
 BASEBALL			
UTILITIES	\$8,060	\$12,000	\$12,000
FACILITY REPAIRS	\$4,000	\$4,000	\$4,000
MATERIALS & SUPPLIES	\$3,304	\$1,500	\$1,500
STERLING BASEBALL ORGAN	\$3,000	\$3,000	\$3,000
TOTAL MAINT & OPER	<u>\$18,364</u>	<u>\$20,500</u>	<u>\$20,500</u>
 TOTAL BASEBALL	 <u><u>\$18,364</u></u>	 <u><u>\$20,500</u></u>	 <u><u>\$20,500</u></u>

ADOPTED
2016 BUDGET

GENERAL FUND LIBRARY	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
SALARIES	\$197,289	\$218,968	\$263,596
Library Superintendant			
(4) Library Associates			
(5) Library Assistants - 20 hrs			
Literacy Coordinator - 20 hrs			
OVERTIME	\$0	\$0	\$300
DISABILITY INSURANCE	\$1,377	\$1,392	\$2,218
SEASONAL	\$0	\$0	\$1,700
WORKERS COMPENSATION	\$612	\$567	\$706
RETIREMENT PROGRAM	\$10,476	\$10,783	\$9,844
SOCIAL SECURITY	\$13,916	\$15,571	\$20,318
MEDICAL INSURANCE	\$42,379	\$47,058	\$57,876
TOTAL PERSONNEL	\$266,049	\$294,339	\$356,558
OFFICE SUPPLIES	\$2,003	\$2,836	\$3,200
ADVERTISING	\$50	\$500	\$300
TELEPHONE	\$1,643	\$1,806	\$1,700
PRINTING	\$324	\$500	\$500
COPIER MNTC & SUPPLIES	\$0	\$0	\$1,100
POSTAGE	\$3,628	\$4,735	\$4,810
CONFERENCES & TRAINING	\$913	\$1,000	\$1,000
TRAVEL, MEALS & LODGING	\$439	\$1,200	\$900
MEMBERSHIP & DUES	\$203	\$275	\$350
SUBSCRIPTION/PUBLICATION	\$20,371	\$30,000	\$30,000
EQUIPMENT REPAIRS & MAINT	\$904	\$800	\$800
COMPUTER UPGRADE & MAINT	\$21,418	\$35,605	\$36,630
UTILITIES	\$23,276	\$18,122	\$21,087
FACILITY REPAIRS	\$20,666	\$8,500	\$8,500
MATERIALS & SUPPLIES	\$22,659	\$15,846	\$16,496
SMALL EQUIP/FURNITURE	\$14,101	\$14,018	\$9,350
GRANT EXPENSE	\$4,040	\$1,714	\$0
JANITOR SERVICE	\$35,088	\$11,696	\$0
BOOK REPAIRS	\$0	\$250	\$250
BOOKS	\$50,237	\$88,876	\$68,000
LITERACY PROGRAM	\$226	\$500	\$500
SPECIAL PROGRAMS	\$1,908	\$2,300	\$2,300
TOTAL MAINT & OPER	\$224,097	\$241,079	\$207,773
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$40,000
TOTAL CAPITAL OUTLAY	\$0	\$0	\$40,000
TOTAL LIBRARY	\$490,146	\$535,418	\$604,331

ADOPTED
2016 BUDGET

**GENERAL FUND
LIBRARY (CONTINUED)**

**ACTUAL
2014**

**ESTIMATED
2015**

**ADOPTED
2016**

Small Equipment/Furniture:

Computers (7)

\$7,700

Surface pro

\$900

Nooks (2)

\$750

\$9,350

Equipment:

RFID System

\$40,000

ADOPTED
2016 BUDGET

CAPITAL PROJECTS FUND CAPITAL IMPROVEMENT FUND	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
INVESTMENT EARNINGS	\$946	\$890	\$900
MISCELLANEOUS	\$1,470	\$8	\$0
LEASE - TCI	\$6,983	\$6,983	\$7,120
LEASE - KENTEC	\$90	\$90	\$90
LEASE - FRITZLER	\$327	\$327	\$327
RENT - MEDIA LOGIC	\$2,376	\$2,448	\$2,495
RENT - CELLULAR ONE	\$4,066	\$4,135	\$4,215
TOTAL REVENUE	<u>\$16,258</u>	<u>\$14,881</u>	<u>\$15,147</u>
CAPITAL PROJECTS FUND CAPITAL IMPROVEMENT FUND (CONTINUED)	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
LAND TRANSACTIONS	\$0	\$10,926	\$0
BUILDING IMPR	\$0	\$100,000	\$0
AUDIT	\$300	\$300	\$300
TOTAL EXPENDITURES	<u>\$300</u>	<u>\$111,226</u>	<u>\$300</u>
BEGINNING BALANCE	<u>\$824,882</u>	<u>\$840,840</u>	<u>\$744,495</u>
TOTAL FUND EQUITY	\$840,840	\$744,495	\$759,342

ADOPTED
2016 BUDGET

INTERNAL SERVICE FUND CAPITAL REPLACEMENT FUND	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
INVESTMENT EARNINGS	\$1,425	\$1,210	\$1,200
SALE OF ASSET	\$3,581	\$7,630	\$0
OTHER CONTRIBUTIONS	\$0	\$125,136	\$0
TRANSFER OF RESERVES	\$291,467	\$555,512	\$448,634
TOTAL REVENUES	<u>\$296,473</u>	<u>\$689,488</u>	<u>\$449,834</u>
AUDIT	\$905	\$905	\$905
CITY MANAGER	\$0	\$0	\$8,763
FIRE EQUIPMENT	\$36,139	\$120,808	\$89,686
PUBLIC WORKS EQUIPMENT	\$26,575	\$145,000	\$342,445
MUNICIPAL COURT	\$0	\$0	\$15,275
PARKS, LIBRARY & RECREATION	\$68,965	\$19,930	\$72,762
NON DEPARTMENTAL	\$88,232	\$378,243	\$264,978
LEASE INTEREST	\$1,083	\$0	\$0
TOTAL EXPENDITURES	<u>\$221,899</u>	<u>\$664,886</u>	<u>\$794,814</u>
BEGINNING BALANCE	<u>\$1,158,524</u>	<u>\$1,233,098</u>	<u>\$1,257,700</u>
TOTAL FUND EQUITY	\$1,233,098	\$1,257,700	\$912,720
City Manager:			
Copier			\$8,763
Fire Equipment:			
Lease Payment (Fire Truck)			\$35,137
Lease Payment (SCBA Replacement)			\$36,787
Replacement Costs (AED's)			\$2,600
Hose Testing Machine			\$7,000
Power Roller			\$8,162
			<u>\$89,686</u>
Public Works Equipment:			
Insect fogger			\$12,445
Street Sweeper			\$200,000
Jet-A Refueler			\$130,000
			<u>\$342,445</u>
Municipal Court:			
Software			\$15,275

ADOPTED
2016 BUDGET

**INTERNAL SERVICE FUND
CAPITAL REPLACEMENT FUND
(CONTINUED)**

**ACTUAL ESTIMATED ADOPTED
2014 2015 2016**

Parks, Library & Recreation Equipment:

Mower			\$16,863
Sod cutter			\$5,379
Tilt trailer			\$4,500
Front broom for tool cat			\$6,020
RFID System			<u>\$40,000</u>
			\$72,762

Non-Departmental Equipment:

SAN storage network			\$160,778
SAN installation			\$25,000
Switches			\$21,200
MS Office Pro Plus			<u>\$58,000</u>
			\$264,978

ADOPTED
2016 BUDGET

INTERNAL SERVICE FUND EMPLOYEE SELF-INSURANCE FUND	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
INVESTMENT EARNINGS	\$653	\$650	\$650
EMPLOYEE PREMIUM	\$283,903	\$325,600	\$240,780
WELLNESS	\$1,725	\$0	\$0
CITY PREMIUM	\$1,378,133	\$1,829,372	\$2,171,808
TOTAL REVENUE	<u>\$1,664,414</u>	<u>\$2,155,622</u>	<u>\$2,413,238</u>
WELLNESS	\$1,725	\$0	\$0
PREMIUM FEES	\$1,662,637	\$2,154,972	\$2,412,588
FLEX EXPENSE	\$2,610	\$2,255	\$3,000
AUDIT	\$630	\$630	\$630
TOTAL EXPENDITURES	<u>\$1,667,602</u>	<u>\$2,157,857</u>	<u>\$2,416,218</u>
BEGINNING BALANCE	<u>\$588,142</u>	<u>\$584,954</u>	<u>\$582,719</u>
TOTAL FUND EQUITY	\$584,954	\$582,719	\$579,739

ADOPTED
2016 BUDGET

INTERNAL SERVICE FUND RISK MANAGEMENT FUND	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
INVESTMENT EARNINGS	\$935	\$950	\$950
MISCELLANEOUS	\$107	\$15,802	\$5,000
COMPENSATION FOR LOSS	\$67,843	\$15,682	\$5,000
COMPENSATION FOR LOSS - FLOOD	\$550,591	\$8,540	\$0
TRANSFER OF RESERVES	\$289,556	\$297,802	\$333,700
TRANSFER FOR WORK COMP	\$250,131	\$241,858	\$270,680
GRANTS	\$37,522	\$0	\$0
TOTAL REVENUE	\$1,196,685	\$580,634	\$615,330
CLAIMS PAID	\$13,052	\$50,000	\$50,000
EXPENSE FOR WORK COMP	\$241,394	\$241,858	\$270,680
PREMIUM FEES	\$295,430	\$297,802	\$333,700
FLOOD	\$463,141	\$43,294	\$0
EXPENSE FOR UNEMPLOYMENT	\$4,855	\$10,000	\$10,000
MATERIALS & SUPPLIES	\$2,617	\$300	\$300
AUDIT	\$590	\$590	\$590
TRANSFER TO GENERAL FUND	\$934	\$900	\$800
TOTAL EXPENDITURES	\$1,022,013	\$644,744	\$666,070
BEGINNING BALANCE	\$842,741	\$1,017,413	\$953,303
TOTAL FUND EQUITY	\$1,017,413	\$953,303	\$902,563

ADOPTED
2016 BUDGET

SPECIAL REVENUE FUND CONSERVATION TRUST FUND	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
STATE CONTRIBUTION	\$137,605	\$141,600	\$140,000
INVESTMENT EARNINGS	\$259	\$172	\$150
TOTAL REVENUE	\$137,864	\$141,772	\$140,150
MOWER (PARKS)	\$0	\$32,477	\$0
TURF MACHINE (PARKS)	\$0	\$48,254	\$0
FENCE (DOG PARK)	\$0	\$30,000	\$0
HVAC (REC CENTER)	\$0	\$49,534	\$0
HANDICAP LIFT	\$0	\$22,000	\$0
PLAYGROUND EQUIPMENT	\$57,000	\$138,000	\$0
STEEL PICNIC TABLES	\$0	\$0	\$10,000
DRINKING FOUNTAIN (DOG PARK)	\$0	\$0	\$30,000
ENGINEERED WOOD FIBER (PARKS)	\$0	\$0	\$10,000
TOTAL EXPENDITURES	\$57,000	\$320,265	\$50,000
BEGINNING BALANCE	\$165,174	\$246,038	\$67,545
TOTAL FUND EQUITY	\$246,038	\$67,545	\$157,695

ADOPTED
2016 BUDGET

SPECIAL REVENUE FUND PERPETUAL CARE FUND	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
PERPETUAL CARE SALES	\$12,850	\$7,400	\$7,500
PERPETUAL CARE - NICHES	\$13,500	\$4,000	\$4,000
INVESTMENT EARNINGS	\$212	\$200	\$200
TOTAL REVENUE	<u>\$26,562</u>	<u>\$11,600</u>	<u>\$11,700</u>
COLUMBARIUMS (2)	\$35,000	\$0	\$0
AUDIT	\$320	\$320	\$320
NICHES ENGRAVING/SUPPLIES	\$3,405	\$150	\$500
TRANSFER TO GEN FUND	\$212	\$20,900	\$200
TOTAL EXPENDITURES	<u>\$38,937</u>	<u>\$21,370</u>	<u>\$1,020</u>
BEGINNING BALANCE	<u>\$202,181</u>	<u>\$189,806</u>	<u>\$180,036</u>
TOTAL FUND EQUITY	\$189,806	\$180,036	\$190,716

ADOPTED
2016 BUDGET

SPECIAL REVENUE FUND KARL FALCH LIBRARY TRUST FUND	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
INVESTMENT EARNINGS	\$36	\$40	\$40
TOTAL REVENUE	<u>\$36</u>	<u>\$40</u>	<u>\$40</u>
BOOKS	\$0	\$0	\$800
AUDIT	\$55	\$55	\$55
TOTAL EXPENDITURES	<u>\$55</u>	<u>\$55</u>	<u>\$855</u>
 BEGINNING BALANCE	 <u>\$31,456</u>	 <u>\$31,437</u>	 <u>\$31,422</u>
 TOTAL FUND EQUITY	 \$31,437	 \$31,422	 \$30,607

ADOPTED
2016 BUDGET

SPECIAL REVENUE FUND LIBRARY IMPROVEMENT FUND	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
INVESTMENT EARNINGS	\$32	\$35	\$35
CONTRIBUTIONS	\$990	\$536	\$0
TOTAL REVENUE	<u>\$1,022</u>	<u>\$571</u>	<u>\$35</u>
AUDIT	\$50	\$50	\$50
EQUIPMENT	\$0	\$25,640	\$0
TOTAL EXPENDITURES	<u>\$50</u>	<u>\$25,690</u>	<u>\$50</u>
BEGINNING BALANCE	<u>\$29,337</u>	<u>\$30,309</u>	<u>\$5,190</u>
TOTAL FUND EQUITY	\$30,309	\$5,190	\$5,175

ADOPTED
2016 BUDGET

SPECIAL REVENUE FUND OLD HIRE POLICE FUND	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
INVESTMENT EARNINGS	\$781	\$750	\$600
TOTAL REVENUE	<u>\$781</u>	<u>\$750</u>	<u>\$600</u>
PENSION	\$74,689	\$84,340	\$88,134
CAPITAL OUTLAY	\$117,938	\$182,630	\$115,380
TOTAL EXPENDITURES	<u>\$192,627</u>	<u>\$266,970</u>	<u>\$203,514</u>
BEGINNING BALANCE	<u>\$983,817</u>	<u>\$791,971</u>	<u>\$525,751</u>
TOTAL FUND EQUITY	\$791,971	\$525,751	\$322,837
Equipment:			
Mobile Computing Equipment			\$67,130
Police car - marked			\$42,450
In car video system (3) (1) IN 2016			<u>\$5,800</u>
			<u>\$115,380</u>

ADOPTED
2016 BUDGET

HOTEL TAX FUND REVENUE SUMMARY	ACTUAL 2014	ESTIMATED 2015	ADOPTED 2016
HOTEL TAX	\$211,864	\$237,392	\$200,000
INVESTMENT EARNINGS	\$377	\$605	\$600
HOTEL TAX PENALTY & INTEREST	\$0	\$0	\$100
TOTAL REVENUE	<u>\$212,241</u>	<u>\$237,997</u>	<u>\$200,700</u>
AUDIT	\$50	\$50	\$50
BEAUTIFICATION	\$9,619	\$53,613	\$0
TOTAL EXPENDITURES	<u>\$9,669</u>	<u>\$53,663</u>	<u>\$50</u>
BEGINNING BALANCE	<u>\$257,161</u>	<u>\$459,733</u>	<u>\$644,067</u>
TOTAL FUND EQUITY	\$459,733	\$644,067	\$844,717

COMPARATIVE GENERAL PROPERTY TAX RATES

YEAR	VALUATION	RATE PER \$1,000	REVENUE	DIFFERENCE FROM LAST
1980	\$38,229,260	16.4	\$626,959	\$31,655
1981	\$40,099,490	16.4	\$657,631	\$30,672
1982	\$39,965,230	16.4	\$655,429	(\$2,202)
1983	\$37,418,150	17.515	\$655,378	(\$51)
1984	\$37,213,030	17.806	\$662,639	\$7,261
1985	\$38,423,190	17.806	\$684,163	\$21,524
1986	\$38,296,300	17.806	\$681,903	(\$2,260)
1987	\$38,853,070	17.806	\$691,817	\$9,914
1988	\$57,886,650	10.95	\$633,853	(\$57,964)
1989	\$53,974,570	10.45	\$564,034	(\$69,819)
1990	\$45,989,560	12.264	\$564,034	\$0
1991	\$45,880,390	12.294	\$564,053	\$19
1992	\$40,055,435	14.855	\$595,023	\$30,970
1993	\$40,708,803	14.855	\$604,729	\$9,706
1994	\$38,432,048	14.855	\$570,908	(\$33,821)
1995	\$39,207,600	14.855	\$582,429	\$11,521
1996	\$41,839,850	14.855	\$621,531	\$39,102
1997	\$47,083,160	14.863	\$699,828	\$78,297
1998	\$56,172,810	14.027	\$808,274	\$108,446
1999	\$56,116,490	14.027	\$787,936	(\$20,338)
2000	\$60,660,080	14.027	\$850,879	\$62,943
2001	\$67,540,120	14.027	\$947,385	\$96,506
2002	\$61,899,320	14.027	\$868,262	(\$79,123)
2003	\$62,849,870	14.027	\$881,595	\$13,333
2004	\$61,672,390	14.027	\$865,079	(\$16,516)
2005	\$62,730,760	14.027	\$879,924	\$14,845
2006	\$66,549,100 *	14.200	\$945,004	\$65,080
2007	\$68,932,090	14.027	\$966,910	\$21,906
2008	\$70,522,780 *	14.364	\$1,012,365	\$45,455
2009	\$72,227,020 *	14.183	\$1,024,395	\$12,030
2010	\$72,593,080	14.027	\$1,018,263	(\$6,132)
2011	\$71,853,410 *	14.051	\$1,009,612	(\$8,651)
2012	\$72,272,270 *	14.051	\$1,015,476	\$5,864
2013	\$73,032,730 *	14.030	\$1,024,649	\$9,173
2014	\$74,556,190 *	14.030	\$1,046,024	\$21,375
2015	\$77,974,220 *	14.031	\$1,094,056	\$48,032

**ANALYSIS OF PROPOSED TAX LEVY
2015**

NET ASSESSED VALUATION:

GENERAL OPERATING FUND	IN MILLS 14.027	REVENUE \$1,093,744
REFUNDS/ABATEMENTS	0.004	\$312
TOTAL	14.031	\$1,094,056

*Additional mills allowed for refunds/abatements

CAPITAL IMPROVEMENT PLAN

INTRODUCTION:

A Capital Improvements Plan may be defined as a multi-year planning instrument used by governments to identify capital improvements and to coordinate the financing and timing of improvements for the benefit of the public. A generally accepted planning term is five years.

A Capital Improvements Plan necessitates a continuing process whereas subsequent year items are moved up each year. To be effective, each item must be reconsidered each year.

The first year of the Capital Improvements Plan is called the Capital Budget. The Capital Budget is usually incorporated into the annual budget, which funds specific projects, equipment or facilities. Projects projected for later years of the program receive approval on a planning basis, but will not receive funding until they are included in the Capital Budget after subsequent years consideration.

A proper program for public improvements has several advantages, which assist the public and City administrations. A few are listed below:

1. Minimize consideration of improvements in an uncoordinated manner and the waste of public funds;
2. Optimize the timing of projects;
3. Allows consideration of all projects at one time;
4. May allow opportunity for public input;
5. Minimize projects that come from "nowhere";
6. Allows for continuity of decision making because of expiring terms or personnel changes;
7. Allows consideration of long-term financing needs;
8. Maximizes impartial treatment of all sectors of the community; and
9. Allows better utilization of staff time because of advance knowledge of projects, thus minimizing slack time of available staff.

CAPITAL IMPROVEMENT PLAN

PUBLIC WORKS DEPARTMENT

STREET DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2016	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$35,000	GENERAL FUND
2016	STREET IMPROVEMENT PROGRAM Continue program	\$800,000	GENERAL FUND
2016	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND
2017	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$40,000	GENERAL FUND
2017	STREET IMPROVEMENT PROGRAM Continue program	\$900,000	GENERAL FUND
2017	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND
2018	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$40,000	GENERAL FUND
2018	STREET IMPROVEMENT PROGRAM Continue program	\$1,000,000	GENERAL FUND
2018	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND
2019	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$40,000	GENERAL FUND
2019	STREET IMPROVEMENT PROGRAM Continue program	\$1,000,000	GENERAL FUND
2019	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND
2020	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$40,000	GENERAL FUND

CAPITAL IMPROVEMENT PLAN

2020	STREET IMPROVEMENT PROGRAM Continue program	\$1,000,000	GENERAL FUND
2020	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND

WATER DIVISION

2016	WELL #3 Scalva well	\$275,000	CAPITAL RECOVERY
2016	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2017	RIVER CROSSING 24" steel valves	\$102,000	CAPITAL RECOVERY
2017	WATER TANK .5 mg Capacity	\$1,000,000	BOND/LOAN
2017	WATER PURCHASE Raw Water Purchase	\$50,000	USER FEES
2017	WATER MAIN UPGRADE Water main upgrades (RO affects)	\$365,000	CAPITAL RECOVERY
2017	WATER TREATMENT PLANT 1.3 MGD Expansion	\$3,700,053	BOND/LOAN
2017	RESERVOIR Scalva Farm location	\$600,000	CAPITAL RECOVERY
2017	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2018	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2019	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY

CAPITAL IMPROVEMENT PLAN

SEWER DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2016	SEWER LINE REHABILITATION	\$200,000	USER FEES
2016	MANHOLE REHABILITATION	\$50,000	USER FEES
2017	SEWER LINE REHABILITATION	\$100,000	USER FEES
2017	MANHOLE REHABILITATION	\$50,000	USER FEES
2018	SEWER LINE REHABILITATION	\$100,000	USER FEES
2018	MANHOLE REHABILITATION	\$50,000	USER FEES
2019	SEWER LINE REHABILITATION	\$100,000	USER FEES
2019	MANHOLE REHABILITATION	\$50,000	USER FEES
2020	SEWER LINE REHABILITATION	\$100,000	USER FEES
2020	MANHOLE REHABILITATION	\$50,000	USER FEES

PARKS, LIBRARY AND RECREATION DEPARTMENT

CEMETERY DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2016	RIVERSIDE CEMETERY PAVING PROJECT Grade and pave streets with asphalt	\$103,500	GENERAL FUND

MUSEUM

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2016	SIDEWALK	\$49,500	SANDERS DESIGNATION
2016	ENGINEERING POLE STRUCTURE	\$23,700	GENERAL FUND

CITY OF STERLING
2016 CAPITAL REPLACEMENT PLAN

VEHICLE NUMBER	ASSET NUMB	DESCRIPTION	MODEL	MODEL YEAR	PURCH DATE	EXP LIFE	RPL YEAR	PURCH AMOUNT	REPLACE AMOUNT	ANNUAL COST
		CITY MANAGER								
105-02	5570	SHARP AR MX 4501 N COPIER (Manager)	MX-4501N		2006	10	2016	\$10,275		\$0
105-03		STATIONARY GENERATOR EOC/COMM CTR.		2010	2010	20	2030			\$0
105-04		HAULMARK TRAILER OEM		2004	2004	25	2029	\$2,200	\$2,500	\$100
105-05		HAULMARK TRAILER 6X10 OEM		2006	2006	25	2031	\$2,675	\$2,700	\$108
		HAULMARK TRAILER 6X10 OEM		2007	2007	25	2032	\$2,850	\$3,000	\$120
		TOTAL MANAGER							\$8,200	\$328
		FINANCE								
		DS-63 FOLDER/INSERTER		2013	2013	5	2018	\$10,750		\$0
		TOTAL FINANCE							\$0	\$0
		NON-DEPARTMENTAL								
70-01	5249	KOHLER GENERATOR AT CITY HALL		2000	2000	20	2020	\$71,479	\$71,479	\$3,574
		AS400 - Finance		1999	1999	5	2009	\$55,125	\$67,225	\$13,445
		AS400 - Police		2006	2006	5	2011	\$76,150	\$76,150	\$15,230
		TOTAL NON-DEPARTMENTAL							\$214,854	\$32,249
		PERSONNEL								
		SHARP MC3115N (Upstairs)	MC-3115N		2013	10	2023	\$4,672		\$0
		TOTAL PERSONNEL							\$0	\$0
		POLICE								
410-01	5618	SHARP MX-35001N (Police)	MX35001N		2009	10	2019	\$8,143		\$0
410-02	5535	CHEVROLET IMPALA Silver Unmarked	4-DOOR	2006	2006	10	2016	\$19,920	\$33,875	\$3,388
410-03	5500	CHEVROLET IMPALA Blue Unmarked	4-DOOR	2005	2005	10	2015	\$15,847	\$33,875	\$3,388
410-04	5561	FORD EXPLORER	SUV	2015	2015	12	2025	\$28,373	\$33,875	\$2,823
410-05	5700	FORD EXPLORER	SUV	2015	2015	10	2025	\$28,373	\$33,875	\$3,388
410-06	5699	CHEVROLET IMPALA	4-DOOR	2012	2012	10	2025	\$28,373	\$33,875	\$3,388
410-07	5738	FORD EXPLORER	SUV	2013	2012	7	2019	\$24,785	\$33,875	\$4,839
410-08	5701	FORD INTERCEPTOR	4-DOOR	2014	2012	7	2021	\$26,798	\$35,500	\$5,071
410-10	5765	CHEVROLET IMPALA	4-DOOR	2012	2012	10	2022	\$23,420	\$33,875	\$3,388
410-11	5560	FORD EXPLORER MARKED K-9 UNIT	SUV	2014	2014	10	2024	\$27,391	\$33,875	\$3,388
		CHEVROLET IMPALA	4-DOOR	2007	2007	10	2017	\$25,000	\$33,875	\$3,388

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VEHICLE NUMBER	ASSET NUMB	DESCRIPTION	MODEL	MODEL YEAR	PURCH DATE	EXP LIFE	RPL YEAR	PURCH AMOUNT	REPLACE AMOUNT	ANNUAL COST
410-12		FORD INTERCEPTOR	4-DOOR	2015	2015	7	2022	\$26,141	\$35,500	\$5,071
410-14	5619	CHEVROLET IMPALA	4-DOOR	2009	2009	7	2016	\$28,684	\$33,875	\$4,839
410-15		FORD INTERCEPTOR	4-DOOR	2015	2015	7	2022	\$26,141	\$35,500	\$5,071
410-16	5734	FORD CARGO TAC. VAN	VAN	2008	2013	10	2018	\$12,000	\$15,000	\$1,500
410-17	5594	FORD EXPLORER	SUV	2008	2008	10	2018	\$20,000	\$33,875	\$3,388
410-18	5621	CHEVROLET IMPALA	4-DOOR	2009	2009	7	2016	\$28,914	\$33,875	\$4,839
410-19	5643	CHEVROLET IMPALA	4-DOOR	2010	2010	7	2017	\$28,684	\$33,875	\$4,839
410-20	5644	CHEVROLET IMPALA	4-DOOR	2010	2010	7	2017	\$28,684	\$33,875	\$4,839
410-21	5593	CHEVROLET IMPALA	4-DOOR	2008	2008	7	2015	\$27,725	\$33,875	\$4,839
410-22	5617	CHEVROLET IMPALA	4-DOOR	2009	2008	7	2015	\$27,725	\$33,875	\$4,839
410-23	5642	FORD EXPLORER	SUV	2010	2010	10	2020	\$21,699	\$33,875	\$3,388
410-24	5763	FORD INTERCEPTOR	4-DOOR	2014	2014	7	2021	\$25,633	\$35,500	\$5,071
410-26	5591	CHEVROLET IMPALA	4-DOOR	2008	2008	10	2018	\$27,725	\$33,875	\$3,388
410-27	5735	FORD INTERCEPTOR	4-DOOR	2013	2013	7	2020	\$25,360	\$35,500	\$5,071
410-28	5736	FORD INTERCEPTOR	4-DOOR	2013	2013	7	2020	\$25,360	\$35,500	\$5,071
410-29	5737	FORD INTERCEPTOR	4-DOOR	2013	2013	7	2020	\$25,360	\$35,500	\$5,071
410-30	5592	CHEVROLET IMPALA	4-DOOR	2008	2008	7	2015	\$27,725	\$33,875	\$4,839
410-31	5764	FORD INTERCEPTOR	4-DOOR	2014	2014	7	2021	\$25,633	\$35,500	\$5,071
410-32		MRAP		2008	2014	7	2014		\$0	\$0
410-34		HAULMARK TRAILER		1997	1997	25	2014	\$2,500	\$2,500	\$100
		TOTAL POLICE							\$945,125	\$117,584
		DISPATCH								
	5648	SHARP MX-3100N COPIER (Disp)	MX-3100N		2010	10	2020	\$6,911		\$0
		TOTAL DISPATCH							\$0	\$0
		FIRE								
414-01	87	SHARP MX-B402 (Fire)	MX-B402		2012	10	2022	\$2,622		\$0
414-02	4961	AMER-LAFR DSL TENDER		1975	2003	25	2028	\$83,847	\$83,847	\$3,354
414-03	5073	WATCHDOG TOP MOUNT CLASS A PUMPER	C-802-CC	1998	1998	25	2023	\$250,565	\$250,565	\$10,023
414-04	5444	FORD HAZ-MAT VAN	E476	1999	1999	25	2024	\$29,201	\$29,201	\$1,168
414-05	5446	FORD BRUSH FIRE ATTACK UNIT		2002	2002	25	2027	\$59,900	\$59,900	\$2,396
414-06	5502	FORD BRUSH FIRE ATTACK UNIT		2002	2002	25	2027	\$59,900	\$59,900	\$2,396
414-07	4722	DODGE DURANGO	DURANGO	2005	2005	10	2015	\$22,127	\$22,130	\$2,213
		SMEAL HEAVY DUTY RESCUE TRUCK		1995	1995	25	2020	\$132,886	\$132,886	\$5,315

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414-08	5445	HME FIRE ENGINE		2001	2002	25	2027	\$243,771	\$243,771	\$9,751
414-09	5728	CHEVROLET SUBURBAN (Chief's Vehicle)	SUBURBAN	2013	2013	20	2033	\$42,367	\$45,000	\$2,250
414-10	5562	DODGE RAM 2500		2004	2007	10	2017	\$22,800	\$22,800	\$2,280
414-11		DAIMLER/BENZ WHEELED TRACTOR	INDUSTRIAL	1983	2014					
414-12		5 TON CARGO TRUCK	M939	1997	2014					
414-13	5579	ROSENBAUER-GENERAL MID-MOUNT TOWER		2007	2007	25	2032	\$412,811	\$415,000	\$16,600
414-14	5534	DODGE RAM 1/2 TON PICKUP - OEM		2006	2006	10	2016	\$19,328	\$25,225	\$2,523
414-15	5727	IHC/HERITAGE 2000 GALLON TENDER		2013	2013	20	2033	\$166,419	\$166,419	\$8,321
414-16	5456	AMERICAN LAFRANCE PUMPER		2002	2002	25	2027	\$272,584	\$272,584	\$10,903
414-19		5' X 8' BOX TRAILER	TRAILER	2004	2004	25	2029	\$1,850	\$2,000	\$80
414-21		7' X 14' HAULMARK TRAILER	TRAILER	2005	2005	25	2030	\$4,250	\$5,000	\$200
414-22		FERNO TRAILER	TRAILER	2006	2006	25	2031	\$4,500	\$5,000	\$200
414-23		LANDSCAPE TRAILER	TRAILER	2006	2006	25	2031	\$1,300	\$1,500	\$60
414-40	5418	INTERNATIONAL PUMPER TRUCK		1996	2001	25	2026	\$50,000	\$50,000	\$2,000
		TOTAL FIRE						\$1,892,728		\$82,033
420-01	5185	STREET GMC PICKUP		2000	2000	15	2015	\$16,664	\$16,664	\$1,111
420-03	5759	FORD F-250 SERVICE PICKUP		2015	2014	20	2034	\$23,619	\$23,619	\$1,181
420-05	5730	CHEVROLET SILVERADO 2500		2013	2013	15	2028	\$19,933	\$19,933	\$1,329
420-06	4759	FREIGHTLINER 10YD DUMP TRUCK	FL80	1996	1996	15	2011	\$62,755	\$62,755	\$4,184
420-07	5729	GLOBAL MECHANICAL SWEEPER		2013	2013	10	2023	\$163,722	\$175,000	\$17,500
420-08		LEEBOY MOTORGRADER		2015	2015	20	2035	\$145,000	\$150,000	\$7,500
420-09	4889	FORD 1/2 TON PICKUP Used by Water Division	F150	1997	1997	15	2012	\$14,562	\$14,562	\$971
420-10	5596	CATERPILLAR 120M MOTOR GRADER		2008	2008	20	2028	\$165,100	\$165,100	\$8,255
420-11	4911	INTERNATIONAL 5YD DUMP TRUCK	4900	1998	1997	15	2012	\$62,800	\$62,800	\$4,187
420-12	4592	FREIGHTLINER 10YD DUMP TRUCK	FL80	1995	1995	15	2010	\$55,780	\$55,780	\$3,719
420-14	4925	CHEVROLET 1 TON DUMP TRUCK	C3500	1997	1997	15	2012	\$24,366	\$24,366	\$1,624
420-15	5564	TYMCO STREET SWEEPER		2007	2007	15	2022	\$133,465	\$133,500	\$8,900
420-18	5443	FREIGHTLINER 5YD DUMP TRUCK	FL80	2002	2002	15	2017	\$72,169	\$72,169	\$4,811
420-19	5040	INTERNATIONAL 5YD DUMP TRUCK	4900	1999	1998	15	2013	\$63,506	\$63,506	\$4,234
420-20	4814	FREIGHTLINER 10YD DUMP TRUCK	FL80	1996	1996	15	2011	\$62,755	\$62,755	\$4,184
420-21	5702	VOLVO LOADER		2011	2011	20	2031	\$118,264	\$118,264	\$5,913
420-28	5565	BOBCAT SKIDSTEER		2007	2007	20	2027	\$27,562	\$28,632	\$1,432
420-30	5078	HYPAC ROLLER	C747B	1999	1999	20	2019	\$29,146	\$29,146	\$1,457

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420-36	5646	MESSAGE BOARD TRAILER		2010	2010	15	2025	\$146,000	\$146,000	\$9,733
420-38	5466	CATERPILLAR LOADER	924G	2003	2003	20	2023	\$80,180	\$80,180	\$4,009
420-40	4496	WACKER 1.5 TON ROLLER	RO880V	1993	1993	20	2013	\$10,995	\$10,995	\$550
420-11S		HIWAY SPREADER/SANDER	E2500	2010	2010	15	2025	\$7,472	\$8,000	\$533
420-18S		HIWAY SPREADER/SANDER	E2500	2010	2010	15	2025	\$7,472	\$8,000	\$533
420-19S	5660	HIWAY SPREADER/SANDER	E2500	2010	2010	15	2025	\$7,472	\$8,000	\$533
420-20S	5661	HIWAY SPREADER/SANDER	E2500	2012	2012	15	2027	\$7,472	\$8,000	\$533
420-25	4522	5' X 8' TRAILER	TRAILER	1994	1994	25	2019	\$780	\$1,000	\$40
420-26		SPORTTRAIL	TRAILER	2000	2000	25	2025	\$2,250	\$5,000	\$200
420-29		LANDOLL	TRAILER	2000	2000	25	2025	\$4,850	\$5,000	\$200
420-32		6'8" X 16' TRAILER	TRAILER	2006	2006	25	2031	\$3,075	\$5,000	\$200
420-37	2994	EAGER BEAVER Do not need this big of a trailer	TRAILER	1982	1982	25	2007	\$10,999	\$7,500	\$300
		TOTAL STREET							\$1,571,225	\$99,856
		PUBLIC WORKS ADMIN								
426-01	5524	SHARP 283N (PW)	283N		2011	10	2021	\$4,810		\$0
426-02	5501	CHEVROLET TRAIL BLAZER		2006	2006	10	2016	\$20,385	\$20,385	\$2,039
		CHEVROLET IMPALA		2005	2005	15	2020	\$16,000	\$16,000	\$1,067
426-03	4706	FORD 3/4 TON UTILITY TRUCK Should be re-numbered to reflect a Service Center number	F-250	1995	1995	15	2010	\$16,935	\$16,935	\$1,129
426-04	5014	GMC 1/2 TON PICKUP Parked at Service Center Needs Auctioned	X-81	1998	1999	15	2014	\$11,105	\$11,105	\$740
426-06	5641	2 WHEEL CARGO TRAILER Needs re-numbered	TRAILER	1994	1994	25	2019	\$500	\$1,500	\$60
426-07	5563	DODGE CARAVAN		2010	2010	7	2017	\$18,450	\$18,450	\$2,636
426-08	5532	FORD F150	F-150	2007	2007	10	2017	\$17,715	\$17,715	\$1,772
426-09	5533	CHEVROLET IMPALA POOL CAR	4-DOOR	2006	2006	12	2018	\$16,000	\$16,000	\$1,333
426-10	5533	CHEVROLET IMPALA	4-DOOR	2006	2006	12	2018	\$16,000	\$16,000	\$1,333
437-01	5431	PONTIAC MONTANA VAN Handed down from Pool Van to Rec Center To Purchasing. Needs re-numbered to reflect appropriate Division.		2001	2002	10	2012	\$18,350	\$18,350	\$1,835
		TOTAL PUBLIC WORKS ADMIN							\$152,440	\$13,943
		AIRPORT								
427-01	5506	FORD 1 TON UTILITY TRUCK	F-450	2005	2005	15	2020	\$47,311	\$63,000	\$4,200
427-02	3261	JET A FORD REFUELER TRUCK	RC25	1984	1984	25	2009	\$64,570	\$64,570	\$2,583

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VEHICLE NUMBER	ASSET NUMB	DESCRIPTION	MODEL	MODEL YEAR	PURCH DATE	EXP LIFE	RPL YEAR	PURCH AMOUNT	REPLACE AMOUNT	ANNUAL COST
427-03	3308-2	FORD REFUELER TRUCK Parked at SC with no way to verify title to sell it. Suggest either making water truck or split and salvage.	8000	1985	1985	35	2020	\$75,000	\$75,000	\$2,143
427-04		2007 UTILITY TRAILER WITH RODENATOR	TOP-HAT	2007	2007	25	2032	\$2,500	\$3,000	\$120
427-05	4549	FORD 9030 TRACTOR	9030	1994	1995	20	2015	\$38,179	\$38,179	\$1,909
427-06	5385	CHEVROLET IMPALA	4-DR	2002	2002	15	2017	\$22,631	\$16,000	\$1,067
427-07		CIMLINE CRACK SEAL TRAILER	230 GEN-4	2014	2014	20	2034	\$208,638	\$208,638	\$10,432
427-09	5726	FORD REFUELER TRUCK	F-SERIES	1998	2013	15	2028	\$48,950	\$48,950	\$3,263
427-10	5530	CHEVROLET IMPALA	4-DR	2006	2006	15	2021	\$16,000	\$16,000	\$1,067
		TOTAL AIRPORT							\$533,337	\$26,783
		CEMETERY								
430-03	5624	KUBOTA TRUCKSTER	84063	2009	2009	15	2024	\$20,250	\$20,500	\$1,367
430-04	5762	FORD QUAD CAB WITH SERVICE BODY	F-250	2015	2014	15	2029	\$27,404	\$27,404	\$1,827
430-05		GRASSHOPPER MOWER		2015	2015	7	2022	\$13,805	\$14,000	\$2,000
430-06	5601	WALKER DIESEL MOWER		2010	2010	7	2017	\$9,120	\$9,120	\$1,303
430-07	5627	WALKER DIESEL MOWER		2008	2009	7	2016	\$10,000	\$10,000	\$1,429
430-08	3627	WALKER DIESEL MOWER		2009	2009	7	2016	\$10,000	\$10,000	\$1,429
430-09	5540	ALLMAND BACKHOE		2006	2006	15	2021	\$25,270	\$25,270	\$1,685
430-10		ENCLOSED FUNERAL SET-UP TRAILER	6X12CGRV	2012	2012	20	2032	\$2,995	\$3,000	\$150
430-11	4837	JOHN DEERE 5200 TRACTOR W/ 540 LOADER	5200	1996	1996	10	2006	\$23,459	\$23,459	\$2,346
		TOTAL CEMETERY							\$142,753	\$13,534
		MUSEUM								
		SHARP MX-2615N	MX-2615N	2014	2014	10	2024	\$3,506	\$0	\$0
		TOTAL MUSEUM							\$0	\$0
		PARKS								
436-01	5573	FORD F-150	F-150	2007	2007	10	2017	\$16,654	\$17,000	\$1,700
436-02	5697	FORD PICKUP 4X4		2012	2012	10	2022	\$19,214	\$20,000	\$2,000
436-03	5527	CHEVROLET 3/4 TON PICKUP		2006	2006	15	2021	\$15,800	\$15,800	\$1,053
436-04	4908	FORD 3/4 TON UTILITY TRUCK	F250	1997	1997	15	2012	\$17,365	\$17,365	\$1,158
436-05	5015	GMC 1/2 TON PICKUP	X-81	1998	1998	15	2013	\$13,383	\$13,383	\$892
436-06	5640	CHEVY SILVERADO 1 Ton Dump		2010	2010	15	2025	\$28,385	\$29,000	\$1,933
436-07		BOBCAT TOOLCAT	5600 G	2015	2015	15	2030	\$48,254	\$48,254	\$3,217

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436-08	5761	FORD PICKUP 4X4	F-150	2014	2014	15	2029	\$19,739	\$20,000	\$1,333
436-09R	4674	HARLEY POWER BOX RAKE ATTACHMENT	T-6	1995	1995	10	2005	\$5,200	\$5,200	\$520
436-09	5703	JOHN DEERE TRACTOR/LOADER		2012	2012	10	2022	\$17,927	\$20,000	\$2,000
436-10	3131	MAXEY TRAILER		1988	1988	25	2013	\$2,356	\$5,600	\$224
436-11	5030	VERMEER TRENCHER Ride-On	V3550A	1998	1998	15	2013	\$23,750	\$23,750	\$1,583
436-12	4989	CUSHMAN 3-WHEEL UTILITY VEHICLE Has been handed down from Cemetery to Ballfields. Needs to go away.	898630	1998	1998	10	2008	\$12,375	\$12,375	\$1,238
436-13	5704	JOHN DEERE MOWER		2012	2012	7	2019	\$27,419	\$28,000	\$4,000
436-14	5705	JOHN DEERE MOWER		2012	2012	7	2019	\$27,419	\$28,000	\$4,000
436-15	5666	JOHN DEERE MOWER		2010	2010	7	2017	\$20,077	\$20,500	\$2,929
436-16		JOHN DEERE MOWER	1445	2015	2015	7	2022	\$32,477	\$33,000	\$4,714
436-18	3059	TRAILER	HOMEMADE	1982	1982	25	2007	\$3,316	\$5,600	\$224
436-19		SULLIVAN AIR COMPRESSOR	D125Q	2002	2002	20	2022			
436-20	5440	CHEVROLET 1/2 TON PICKUP	SILVERADO	2002	2002	15	2017	\$15,164	\$16,000	\$1,067
436-21	5529	CHEVROLET 1 TON DUMP TRUCK	SILVERADO 35	2006	2006	15	2021	\$22,375	\$25,000	\$1,667
436-23	5625	KUBOTU MOWER Needs re-numbered for Airport Division	F3680	2009	2009	10	2019	\$17,476	\$18,000	\$1,800
436-24	5626	KUBOTU MOWER Needs re-numbered for Water Treatment Division	F3680	2009	2009	10	2019	\$17,476	\$18,000	\$1,800
436-25		PJ 6.9' X 20' TRAILER	TH202	2012	2012	20	2032	\$4,423	\$5,000	\$250
		TOTAL PARKS						\$444,827	\$41,302	
		RECREATION CENTER								
	5597	SHARP MX-450N COPIER (REC CENTER)	MX-450N		2008	10	2018	\$6,188	\$0	\$0
		TOTAL RECREATION CENTER						\$0	\$0	
		FORESTRY								
438-01	5346	INTERNATIONAL BUCKET-TRUCK		2002	2001	15	2016	\$88,843	\$88,843	\$5,923
438-02	5558	JOHN DEERE LOADER	244J	2006	2006	20	2026	\$55,765	\$55,765	\$2,788
438-03	5645	BANDIT BRUSH CHIPPER	990XP	2010	2010	15	2025	\$22,526	\$23,000	\$1,533
438-04	5739	BANDIT STUMP GRINDER	2550XP	2013	2013	15	2028	\$30,656	\$30,000	\$2,000
438-07	4764	FORD FLATBED 1 TON TRUCK	F800	1996	1996	15	2011	\$39,800	\$39,800	\$2,653
		TOTAL FORESTRY						\$237,408	\$14,898	

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		LIBRARY								
		SHARP MX-3115N COPIER - (Library)	MX-3115N		2014	10	2024	\$4,404		\$0
		TOTAL LIBRARY							\$0	\$0
		GRAND TOTAL CAPITAL REPLACEMENT FUND							\$6,142,897	\$442,510

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		WATER								
21-09	5247	WHISPERWATT TRAILER-MOUNTED GENERATOR		1993	2000	15	2015	\$14,000	\$14,000	\$933
21-02	5622	DODGE 4 X 4 UTILITY TRUCK	2500	2009	2009	15	2024	\$26,516	\$33,000	\$2,200
21-03	5603	UTILITY TRUCK	C5500	2008	2008	15	2023	\$29,268	\$30,000	\$2,000
21-07	5178	SAMSUNG EXCAVATOR	SE170W	2000	2000	20	2020	\$152,183	\$152,183	\$7,609
21-08	5525	CHEVROLET 1/2 TON PICKUP		2006	2006	15	2021	\$14,370	\$14,370	\$958
21-11	5623	2009 CATERPILLAR BACKHOE/LOADER		2009	2009	15	2024	\$79,952	\$85,000	\$5,667
21-12	5732	FORD F-150 PICKUP		2013	2013	15	2028	\$20,203	\$25,000	\$1,667
21-13		18' ROY FLATBED TRAILER	FLATBED	1993	1993	25	2018	\$1,700	\$5,000	\$200
21-16	4459	SULLIVAN AIR COMPRESSOR	D185Q5A	1993	1993	25	2018	\$11,275	\$15,000	\$600
		TOTAL WATER							\$328,553	\$19,367
		SANITATION								
425-02		PETERBILT W/BRIDGEPORT PACKER	320	2015	2014	12	2026	\$224,190	\$224,190	\$18,683
425-03	5246	FREIGHTLINER TRASH TRUCK	FL80	2000	2001	12	2013	\$119,254	\$119,254	\$9,938
425-04	5633	PETERBILT PAC-MORE BODY	340	2010	2010	12	2022	\$157,551	\$157,551	\$13,129
425-05	4673	FREIGHTLINER DUMP TRUCK W/ROCK BOX	FL80	1995	1995	25	2020	\$98,000	\$102,000	\$4,080
425-01	5595	FREIGHTLINER W/PAK-MOR BODY	M2	2008	2008	20	2028	\$151,335	\$151,335	\$7,567
425-06	5215	JOHN DEERE TRACTOR	5310	2000	2000	20	2020	\$23,495	\$23,495	\$1,175
		TOTAL SANITATION							\$777,825	\$54,571
		SEWER								
30-01	4926	CHEVROLET 1 TON DUMP TRUCK	C3500	1997	1997	15	2012	\$24,366	\$24,366	\$1,624
30-06	5072	INTERNATIONAL VACTOR TRUCK	2110JETVAC	1999	1999	16	2015	\$170,812	\$170,812	\$10,676
31-01	5526	CHEVROLET 4x4 1 TON PICKUP	C-1500	2006	2006	15	2021	\$16,890	\$16,890	\$1,126
31-03	5492	CHEVROLET 1/2 TON PICKUP	1500	2004	2004	15	2019	\$6,917	\$6,917	\$461
31-04	5528	CHEVROLET 1/2 TON PICKUP	1500	2006	2006	15	2021	\$14,370	\$14,370	\$958
31-05	3588	BOAT TRAILER	TEE	1987	1987	30	2017	\$3,000	\$3,000	\$100
31-07	4784	WALKER MOWER	ZERO TURN	1996	1996	10	2006	\$7,260	\$7,260	\$726
31-08	5539	JOHN DEERE TRACTOR	5103	2006	2006	20	2026	\$11,085	\$11,085	\$554
		TOTAL SEWER							\$254,699	\$16,225
		SERVICE CENTER								
		SHARP MX-B402 (Service Center)	MX-B402		2012	10	2022	\$2,622		\$0

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VEHICLE NUMBER	ASSET NUMB	DESCRIPTION	MODEL	MODEL YEAR	PURCH DATE	EXP LIFE	RPL YEAR	PURCH AMOUNT	REPLACE AMOUNT	ANNUAL COST
62-01	5059	DODGE RAM 4X4 1/2 TON PICKUP	T300	1999	1999	15	2014	\$16,917	\$16,917	\$1,128
62-04	5698	CHEVROLET COLORADO		2012	2012	15	2027	\$16,031	\$17,000	\$1,133
420-04	5731	FORD F-150 4 X 4 Used by Electrician needs re-numbered		2013	2013	20	2033	\$20,203	\$20,203	\$1,010
TOTAL SERVICE CENTER									\$54,120	\$3,271

CAPITAL LEASE OBLIGATIONS

SERVICE CENTER

The City of Sterling entered into an annually renewable lease and purchase option agreement for the construction of a service center. The City has capitalized \$2,405,000 of assets under this capital lease. This lease, dated October 1, 1998 requires varying semiannual payments with a fixed interest rate of 5.3%, with final payment due December 1, 2018. This lease agreement includes an annual purchase option at a price equal to such amount as shall be necessary to discharge the indebtedness. The lessor has a first lien security interest in the property until the payments are completed. In July 2004, the City entered into a refinancing arrangement lowering the interest rate to 4.8% and reducing the remaining payments by \$99,782.

FIRE TRUCK

The City of Sterling entered into an annually renewable lease and purchase option agreement for the acquisition of a fire truck. The City has capitalized \$364,811 of assets under this capital lease. This lease, dated July 30, 2007 requires annual payments not to exceed \$48,000 and has a fixed rate of 4.9% for the first five years and then a one time adjustment for the remaining five years at the then Federal Home Loan Bank of Topeka five year index, with a final payment due July 1, 2016.

AIR PACKS

The City of Sterling entered into an annually renewable lease and purchase option agreement for the acquisition of air packs. The City has capitalized \$201,475 of assets under this capital lease. This lease, dated April 3, 2014 requires annual payments of \$36,871 and has a fixed rate of 3.9%.

The following is a schedule by years of future minimum lease payments under the capital leases above, together with the present value of the net minimum lease payments.

Year ended December 31,	Requirement
2016	\$ 307,404
2017	\$ 267,427
2018	\$ 267,347
2019	\$ 36,787
2020	<u>\$ 36,787</u>
Total minimum lease payments	\$ 915,752
Less amount representing interest	<u>- 81,837</u>
Present value of future Net minimum lease payments	<u>\$ 833,915</u>